

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	

**FOURTH JOINT INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANT TO THE DEBTORS AND THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM OCTOBER 1, 2020 THROUGH JANUARY 31, 2021**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020 <i>Nunc Pro Tunc</i> to December 23, 2019
Period for which Compensation and Expense Reimbursement is sought:	October 1, 2020 through January 31, 2021
Amount of Compensation sought as actual, reasonable and necessary:	\$ 436,821.60
Amount of Expense reimbursement sought as actual, reasonable and necessary:	\$ 0.00
This is a _____ Monthly <u> X </u> Interim _____ Final Application	

The Application does not request compensation at this time for services rendered in preparing this Fourth Joint Interim Fee Application. The Applicant intends to seek such compensation at a later date.

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Prior Interim Applications Filed:

Period Covered:	Monthly Fee Application Totals:		Total Monthly Amount Requested:		Total Holdback Fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
12/23/2019–1/31/2020 Docket # 893 Filed: 3/3/2020 (First Interim)	\$580,539.30	\$614.93	\$465,046.37	\$614.93	\$116,107.86
Less agreed upon reduction with Fee Examiner related to KPMG's 1 st Interim:					(\$15,000.00)
Total Holdback Fees Requested:					\$101,107.86

Period Covered:	Monthly Fee Application Totals:		Total Monthly Amounts Requested:		Total Holdback fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
2/1/2020–5/31/2020 Docket # 1396 / Filed: 7/15/2020 (Second Interim)	\$2,000,637.75	\$592.22	\$1,600,510.20	\$592.22	\$400,127.55
Subtotals:	\$2,000,637.75	\$592.22	\$1,600,510.20	\$592.22	\$400,127.55
Less agreed upon reduction with Fee Examiner related to KPMG's 2nd Interim:					(\$30,000.00)
TOTAL Holdback Fees Requested:					\$370,127.55

Period Covered:	Monthly Fee Application Totals:		Total Monthly Amounts Requested:		Total Holdback fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
6/1/2020–9/30/2020 Docket # 1921 / Filed: 11/11/2020 (Third Interim)	\$650,638.50	\$0.00	\$520,510.80	\$0.00	\$130,127.70
Subtotals:	\$650,638.50	\$0.00	\$520,510.80	\$0.00	\$130,127.70
Less agreed upon reduction with Fee Examiner related to KPMG's 3rd Interim:					(\$8,500.00)
TOTAL Holdback Fees Requested:					\$121,627.70

Prior Monthly Fee Statements Filed:

Period Covered:	Monthly Fee Statement Totals:		Total Monthly Amount Requested:		Total Holdback Fees Requested: (@20%)
	Fees (@100%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	
10/1/2020 – 10/31/2020 Docket # 2047 Filed: 12/1/2020 (Tenth Monthly)	\$112,090.90	\$0.00	\$89,672.72	\$0.00	\$22,418.18
11/1/2020 – 11/30/2020 Docket # 2257 Filed: 1/12/2021 (Eleventh Monthly)	\$182,936.10	\$0.00	\$146,348.88	\$0.00	\$36,587.22
12/1/2020 – 12/31/2020 Docket # 2352 Filed: 2/4/2021 (Twelfth Monthly)	\$40,898.80	\$0.00	\$32,719.04	\$0.00	\$8,179.75
1/1/2021 – 1/31/2021 Docket # 2417 Filed: 2/24/2021 (Thirteenth Monthly)	\$100,895.80	\$0.00	\$80,716.64	\$0.00	\$20,179.16
Totals:	\$436,821.60	\$0.00	\$349,457.28	\$0.00	\$87,364.31

ATTACHMENT A TO FEE APPLICATION

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Anja Poesl	Senior Manager - German Intl Tax	3.7	\$ 653	(1)	\$ 2,416.10
Aroen Rambhadrjan	Partner - Tax	1.4	\$ 884		\$ 1,237.60
Arpit Desai	Senior Manager - Tax	1.7	\$ 750		\$ 1,275.00
Ashley Armfield	Senior Associate - M&A Tax	208.5	\$ 534		\$ 111,339.00
Becky Holtje	Senior Manager - Washington National Tax	7.9	\$ 744		\$ 5,877.60
Bela Unell	Managing Director - Washington National Tax	7.8	\$ 905	(2)	\$ 7,059.00
Carol Conjura	Partner - Washington National Tax	0.9	\$ 906		\$ 815.40
Casey Nunez	Managing Director - M&A Tax	53.8	\$ 794		\$ 42,717.20
Christian Schmid	Partner - Int'l Tax	0.5	\$ 817		\$ 408.50
Claudio Mengotti	Manager - Tax	0.3	\$ 610		\$ 183.00
Danielle Moloughney	Associate - Tax	0.8	\$ 172		\$ 137.60
Denis Larkin	Principal - Tax	1.4	\$ 566		\$ 792.40
Devon Rowles	Associate - M&A Tax	98.4	\$ 350		\$ 34,440.00
Douglas Holland	Principal - Washington National Tax	12.1	\$ 985		\$ 11,918.50
Frankie Angeleri	Senior Associate - Economic & Valuation Services	14.7	\$ 533	(3)	\$ 7,835.10
Gavin Little	Managing Director - Tax	0.9	\$ 985		\$ 886.50
Gordon Lawson	Partner - Tax	0.4	\$ 791		\$ 316.40
Gregory Bell	Partner - Tax	1.0	\$ 743		\$ 743.00
Hanah Lewis	Senior Associate - Tax	2.0	\$ 239		\$ 478.00
Howard Steinberg	Partner - M&A Tax	24.6	\$ 856		\$ 21,057.60
Isaac Hirsch	Managing Director - Int'l Tax	108.5	\$ 819		\$ 88,861.50
Jess Commisso	Associate - M&A Tax	121.2	\$ 350		\$ 42,420.00
Jonas Lau	Senior Manager - Tax	1.5	\$ 614		\$ 921.00
Justin Davis	Partner - Tax	0.3	\$ 655		\$ 196.50
Kieran Taylor	Senior Manager - Tax	11.9	\$ 744		\$ 8,853.60
Kyung-Min Kim	Senior Manager - Tax	1.8	\$ 476		\$ 856.80
Lukas van der Veen	Manager - Tax	3.6	\$ 565		\$ 2,034.00
Madeleine Latham	Associate - Tax	2.7	\$ 343		\$ 926.10
Mark Hoffenberg	Principal - Washington National Tax	9.9	\$ 980		\$ 9,702.00
Mark Martin	Principal - Washington National Tax	1.3	\$ 980		\$ 1,274.00
Molly Minnear	Principal - Economic & Valuation Services	2.4	\$ 868		\$ 2,083.20
Monica Plangman	Director - Bankruptcy	2.7	\$ 279	(4)	\$ 753.30
Pete DiMatteo	Manager - Int'l Tax	19.4	\$ 650		\$ 12,610.00
Prita Subramanian	Principal - Washington National Tax	2.0	\$ 980		\$ 1,960.00
Rick LaSalvia	Associate - International Tax	3.0	\$ 350		\$ 1,050.00

ATTACHMENT A TO FEE APPLICATION, continued

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate		Total Compensation
Roger Lee	Manager - Tax	0.4	\$ 371		\$ 148.40
Sam Tyler	Partner - Tax	0.5	\$ 743		\$ 371.50
Sayan Basak	Associate - Tax	0.4	\$ 124		\$ 49.60
Sonia Stricker	Senior Associate - Tax	4.5	\$ 350	(3)	\$ 1,575.00
Wendy Shaffer	Manager - Bankruptcy	40.8	\$ 202		\$ 8,241.60
Subtotal of Hours and Discounted Fees		781.6			\$ 436,821.60
Total Discounted Fees					\$ 436,821.60
Out of Pocket Expenses					\$ -
Net Requested Fees & Out of Pocket Expenses					\$ 436,821.60
Blended Hourly Rate		\$ 558.88			

(1) Amount reflects reduction in rate for professional who was on secondment in the US and moved back to Germany; rate reflects discount related to German standard rate.

(2) Amount reflects promotion to Managing Director effective October 1, 2020.

(3) Amount reflects promotion to Senior Associate effective October 1, 2020.

(4) Amount reflects promotion to Director effective October 1, 2020.

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours Billed	Total Fees Requested
Bankruptcy Tax Consulting Services	734.1	\$ 424,650.70
Non -Working Travel Time	0.0	\$ -
Retention Services	0.0	\$ -
Fee Application Preparation Services	47.5	\$ 12,170.90
	781.6	\$ 436,821.60

EXPENSE SUMMARY

Service Description	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Total	\$ -

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	

**INDEX OF FOURTH JOINT INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANT TO THE DEBTORS AND THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM OCTOBER 1, 2020 THROUGH JANUARY 31, 2021**

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SCHEDULE 1	Copy of KPMG Tenth Monthly Fee Statement
SCHEDULE 2	Copy of KPMG Eleventh Monthly Fee Statement
SCHEDULE 3	Copy of KPMG Twelfth Monthly Fee Statement
SCHEDULE 4	Copy of KPMG Thirteenth Monthly Fee Statement
SCHEDULE 5	Copy of Retention Order
SCHEDULE 6	Certification of Professional

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
Debtors.	:	(Jointly Administered)

**FOURTH JOINT INTERIM FEE APPLICATION OF KPMG LLP
AS TAX CONSULTANT TO THE DEBTORS AND THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR ALLOWANCE OF COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM OCTOBER 1, 2020 THROUGH JANUARY 31, 2021**

KPMG LLP, (“KPMG”), as Tax Consultant to the above captioned Debtors and Debtors-in-possession (the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee”) files this Fourth Joint Interim Fee Application (the “Joint Application”) for Allowance of Compensation for Services Rendered and Reimbursement of Expenses pursuant to sections 328(a) and 1103 (a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the General Order M-412 (Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010), Administrative Order M-447 (Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, dated January 29, 2013, the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Section 330 issued by the Executive Office of the United States Trustee’s Guidelines (the “Guidelines”), and this Court’s Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals dated November 21,

2019 (the “Interim Compensation Order”) [Docket No. 529]. By this Fourth Joint Interim Application, KPMG seeks the allowance of compensation for professional services performed and actual and necessary expenses incurred by KPMG for the period from October 1, 2020 through January 31, 2021 (the “Compensation Period”), in the amount of \$436,821.60 (the “Compensation Amount”), and respectfully represents:

Background

1. On September 15, 2019 and September 16, 2019, the (the “Petition Dates”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On September 18, 2019, the Court entered an order directing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 59].

2. On September 26, 2019, the Office of the United States Trustee (the “US Trustee”) appointed the Committee pursuant to section 1102(a)(1) of the Bankruptcy Code [Docket No. 131]. No request for the appointment of a trustee or fee examiner has been made in these chapter 11 cases.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. Venue in this Court is proper under 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are section 330, and 331 and 1103 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014 and 2016, and Rules 2014-1 and 2016-1 of the Local Rules for the Southern District of New York (the “Local Rules”).

Relief Requested

5. By this Court's Order, dated February 24, 2020, (the "Retention Order"), [Docket No. 867] the Debtors and the Committee were authorized to retain KPMG as tax consultants *nunc pro tunc* to December 23, 2019. The Retention Order authorized the Debtors and the Committee to compensate KPMG in accordance with the procedures set forth in section 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the Retention Order and any order of this Court establishing procedures for compensation and reimbursement of expenses for retained professionals.

Summary of Joint Application

6. During the Compensation Period, KPMG performed the services for which it is seeking compensation on behalf of or for the Debtors and the Committee. By this Joint Application, KPMG requests interim allowance of and approval of compensation of professional fees totaling \$436,821.60 and reimbursement of necessary and actual out-of-pocket expenses in the amount of \$0.00.

Summary of Services During the Compensation Period

7. This Joint Application is KPMG's fourth interim application for compensation and expense reimbursement filed in these chapter 11 cases as referenced in Attachment A. During the Compensation Period, KPMG provided professional services to the Debtors and the Committee in their efforts to navigate their business through the chapter 11 process.

8. Set forth below is a summary of the significant professional services that KPMG rendered to the Debtors and the Committee during the Compensation Period:

Tax Consulting Services

- a. Tax analysis and proposal of structuring alternatives with respect to any disposition of the assets of the Debtors, their affiliates, and any Independent Affiliated Companies pursuant to any plan proposed in the Chapter 11 Cases;

- b. Quantitative analysis, including preparation of cash tax models, regarding the projection of cash taxes arising from, dispositions, reorganization, and repatriation of funds held by the Debtors and IACs;
- c. Sensitivity analysis of cash tax modeling to determine the potential impact of information that is not available and potential variations in facts;
- d. Diligence regarding the historical tax positions and tax attributes of the Debtors and the IACs; and
- e. Analysis of the tax implications of any payments made by the Debtors to settle claims.

Fee Application Preparation Services

- a. The billing procedures required by the Local Rules and the Interim Compensation Order entered in these cases is different from KPMG's normal billing procedures and as such, have required additional effort to inform the timekeepers of their responsibilities, compile detailed time entries, prepare detailed and summary schedules of fees incurred, and draft the narrative and schedules included in monthly fee statements and interim applications.
9. During the Compensation Period, KPMG billed the Debtors and the Committee for time expended by professionals based on hourly rates ranging from \$124 to \$985 per hour. The rates reflected in this Joint Application represent a discount of up to 38% from KPMG's standard rates. Of the aggregate time expended, 58.7 hours were expended by partners and principals, 173.7 hours were expended by managing directors and directors, 93.0 hours were expended by senior managers and managers, and 456.2 were expended by senior associates and associates. KPMG's blended hourly rate provided during the Compensation Period is \$558.88.

10. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." Id. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded...the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

11. In addition to Attachment A, a copy of KPMG's tenth, eleventh, twelfth and thirteenth monthly fee statements filed with the Court is annexed hereto as Schedules, 1, 2, 3 and 4, respectively. KPMG maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

12. KPMG charges its fees in these cases in accordance with the terms set forth in the retention application and the corresponding Steinberg declaration. The fees applied for herein are based on the usual and customary fees KPMG charges to tax clients and are commensurate with the usual and customary rates charged for services performed.

13. KPMG respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors and the Committee in these cases to date are fair and

reasonable given: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

14. The time and labor expended by KPMG during the Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG has made every effort to maximize the benefit to the Debtors' and the Committee to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

15. Except as provided in section 504(b) of the Bankruptcy Code, KPMG has not shared, or agreed to share, any compensation received as a result of these cases with any person, firm or entity. Except as set forth in the Retention Order, no promises concerning compensation have been made to KPMG by any firm, person or entity.

Summary of Actual and Necessary Expenses During the Compensation Period

16. As set forth on Exhibit D and D1 of each monthly fee statement, KPMG is not seeking reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period.

Reservation

17. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period but were not processed prior to the preparation of this Joint Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek interim approval of the fees and expenses requested herein.

Conclusion

17. WHEREFORE, subject to the terms of the Interim Compensation Order, KPMG respectfully requests (a) approving and allowing, on an interim basis, compensation in the amount of \$436,821.60 for professional services performed on behalf of the Debtors and the Committee during the Compensation Period of October 1, 2020 through January 31, 2021 and reimbursement of \$0.00 for actual and necessary expenses incurred during the Compensation Period; (b) authorizing and directing the Debtors and the Committee to pay KPMG an amount equal to the sum of such allowed compensation and reimbursement; and (c) granting such other further relief as the Court deems just and proper.

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Dated: March 10, 2021

Respectfully submitted:

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
1350 Avenue of the Americas
New York, New York 10019

Schedule 1

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
Debtors. ¹	:	(Jointly Administered)

**TENTH MONTHLY FEE STATEMENT OF KPMG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS TAX CONSULTANT FOR THE DEBTORS
AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM OCTOBER 1, 2020 THROUGH OCTOBER 31, 2020**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020, <i>nunc pro tunc</i> to December 23, 2019
Period for Which Compensation and Reimbursement is Sought:	October 1, 2020 through October 31, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 112,090.90
Less 20% Holdback:	\$ (22,418.18)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 89,672.72

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: December 1, 2020

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
1350 Avenue of the Americas
New York, New York 10019
(212) 872-6562

EXHIBIT A

Purdue Pharma L.P.

Case No. 19-23649

Summary Of Hours and Discounted Fees Incurred By Professional

October 1, 2020 through October 31, 2020

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Anja Poesl	Senior Manager - German Intl Tax	Germany	3.7	\$ 653 ⁽¹⁾	\$ 2,416.10
Aroen Rambhadrjan	Partner - Tax	Netherlands	1.1	\$ 884	\$ 972.40
Arpit Desai	Senior Manager - Tax	UK	1.1	\$ 750	\$ 825.00
Ashley Armfield	Senior Associate - M&A Tax	US	75.3	\$ 534	\$ 40,210.20
Becky Holtje	Senior Manager - Washington National Tax	US	4.4	\$ 744	\$ 3,273.60
Bela Unell	Managing Director - Washington National Tax	US	2.9	\$ 905 ⁽²⁾	\$ 2,624.50
Carol Conjura	Partner - Washington National Tax	US	0.9	\$ 906	\$ 815.40
Casey Nunez	Managing Director - M&A Tax	US	6.7	\$ 794 ⁽²⁾	\$ 5,319.80
Christian Schmid	Partner - Int'l Tax	Germany	0.5	\$ 817	\$ 408.50
Claudio Mengotti	Manager - Tax	Switzerland	0.3	\$ 610	\$ 183.00
Danielle Moloughney	Associate - Tax	Canada	0.8	\$ 172	\$ 137.60
Denis Larkin	Principal - Tax	Australia	1.4	\$ 566	\$ 792.40
Devon Rowles	Associate - M&A Tax	US	32.3	\$ 350	\$ 11,305.00
Frankie Angeleri	Senior Associate - Economic & Valuation Service	US	0.2	\$ 533 ⁽³⁾	\$ 106.60
Gavin Little	Managing Director - Tax	UK	0.3	\$ 985	\$ 295.50
Gregory Bell	Partner - Tax	Canada	1.0	\$ 743	\$ 743.00
Hanah Lewis	Senior Associate - Tax	Australia	2.0	\$ 239	\$ 478.00
Howard Steinberg	Partner - M&A Tax	US	3.5	\$ 856	\$ 2,996.00
Isaac Hirsch	Managing Director - Int'l Tax	US	16.2	\$ 819	\$ 13,267.80
Jess Commisso	Associate - M&A Tax	US	29.8	\$ 350	\$ 10,430.00
Jonas Lau	Senior Manager - Tax	Canada	1.5	\$ 614	\$ 921.00
Justin Davis	Partner - Tax	Australia	0.3	\$ 655	\$ 196.50
Kyung-Min Kim	Senior Manager - Tax	South Korea	1.8	\$ 476	\$ 856.80
Lukas van der Veen	Manager - Tax	Netherlands	2.2	\$ 565	\$ 1,243.00
Madeleine Latham	Associate - Tax	UK	2.1	\$ 343	\$ 720.30
Monica Plangman	Director - Bankruptcy	US	0.4	\$ 279 ⁽⁴⁾	\$ 111.60
Pete DiMatteo	Manager - Int'l Tax	US	7.6	\$ 650	\$ 4,940.00
Rick LaSalvia	Associate - International Tax	US	3.0	\$ 350	\$ 1,050.00
Sam Tyler	Partner - Tax	Canada	0.5	\$ 743	\$ 371.50
Sonia Stricker	Senior Associate - Tax	Germany	4.5	\$ 350 ⁽³⁾	\$ 1,575.00
Wendy Shaffer	Manager - Bankruptcy	US	12.4	\$ 202	\$ 2,504.80
Subtotal of Hours and Discounted Fees			220.7		\$ 112,090.90
Total Discounted Fees					\$ 112,090.90
Out of Pocket Expenses					\$ -
Total Fees and Out of Pocket Expenses					\$ 112,090.90
Less Holdback Adjustment (20%)					\$ (22,418.18)
Net Requested Fees & Out of Pocket Expenses					\$ 89,672.72
Blended Hourly Rate				\$ 507.89	

⁽¹⁾ Amount reflects reduction in rate for professional who was on secondment in the US and moved back to Germany; rate reflects discount related to German standard rate.

⁽²⁾ Amount reflects promotion to Managing Director effective October 1, 2020.

⁽³⁾ Amount reflects promotion to Senior Associate effective October 1, 2020.

⁽⁴⁾ Amount reflects promotion to Director effective October 1, 2020.

EXHIBIT B

Purdue Pharma L.P.

Case No. 19-23649

Summary of Hours and Discounted Fees Incurred by Category
October 1, 2020 through October 31, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Bankruptcy Tax Consulting Services	C1	207.9	\$ 109,474.50
Non -Working Travel Time	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	12.8	\$ 2,616.40
Total		220.7	\$ 112,090.90

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	10/01/20	0.8 Call between A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, specifically to include sensitivity analysis for various individual tax rates	0.8	\$ 350	\$ 280.00
Ashley Armfield	10/01/20	0.8 Call between A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, specifically to include sensitivity analysis for various individual tax rates	0.8	\$ 534	\$ 427.20
Jess Commisso	10/01/20	0.8 Call between A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, specifically to include sensitivity analysis for various individual tax rates.	0.8	\$ 350	\$ 280.00
Becky Holtje	10/01/20	(.9) Reviewed e-mail from C. Wilson (KPMG) summarizing potential position regarding potential tax deductions.	0.9	\$ 744	\$ 669.60
Jess Commisso	10/01/20	1.6 Continue, same day, to update the cash tax model for the inclusion of sensitivity analysis surrounding individual tax rates.	1.6	\$ 350	\$ 560.00
Ashley Armfield	10/01/20	1.1 Senior Associate review of updates and contemporaneously providing comments to cash tax model for tax rate sensitivity analysis as prepared by J. Commisso (KPMG); 0.7 drafting email to J. Commisso (KPMG) with next steps on sensitivity analysis to be performed on cash tax model.	1.8	\$ 534	\$ 961.20
Jess Commisso	10/01/20	3.2 Updates to the cash tax model, as of 10/1/2020, for the inclusion of sensitivity analysis surrounding individual tax rates.	3.2	\$ 350	\$ 1,120.00
Devon Rowles	10/02/20	0.3 Review of latest version of Purdue cash tax model with regards to refinements in cash tax model.	0.3	\$ 350	\$ 105.00
Isaac Hirsch	10/02/20	Perform analysis of potential tax deductions.	0.3	\$ 819	\$ 245.70
Jess Commisso	10/02/20	2.8 Updates to the cash tax model with the inclusion of individual entity analysis.	2.8	\$ 350	\$ 980.00
Frankie Angeleri	10/05/20	Drafting summary email for K. Taylor (KPMG) of the transfer pricing analysis to send to C. Nunez (KPMG)	0.2	\$ 533	\$ 106.60
Ashley Armfield	10/05/20	(0.6) Conference call between I. Hirsh, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including sensitivity analysis for individual tax rates as well as adding estimates for basis in assets and equity.	0.6	\$ 534	\$ 320.40
Casey Nunez	10/05/20	(0.6) Conference call between I. Hirsh, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including sensitivity analysis for individual tax rates as well as adding estimates for basis in assets and equity.	0.6	\$ 794	\$ 476.40
Devon Rowles	10/05/20	(0.6) Conference call between I. Hirsh, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including sensitivity analysis for individual tax rates as well as adding estimates for basis in assets and equity.	0.6	\$ 350	\$ 210.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	10/05/20	(0.6) Conference call between I. Hirsh, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including sensitivity analysis for individual tax rates as well as adding estimates for basis in assets and equity.	0.6	\$ 819	\$ 491.40
Jess Commisso	10/05/20	(0.6) Conference call between I. Hirsh, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including sensitivity analysis for individual tax rates as well as adding estimates for basis in assets and equity.	0.6	\$ 350	\$ 210.00
Pete DiMatteo	10/05/20	(0.6) Conference call between I. Hirsh, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including sensitivity analysis for individual tax rates as well as adding estimates for basis in assets and equity.	0.6	\$ 650	\$ 390.00
Ashley Armfield	10/05/20	1.9 Review of Company history and ownership pursuant to updating cash tax model for sensitivity analysis.	1.9	\$ 534	\$ 1,014.60
Ashley Armfield	10/05/20	2.1 Updating cash tax model based on team discussion for rate analysis and comparison purposes.	2.1	\$ 534	\$ 1,121.40
Ashley Armfield	10/05/20	0.3 Drafted list of open items to be addressed based on team call with respect to Purdue cash tax model; 3.2 Performed Senior Associate review of updates performed by J. Commisso (KPMG) to cash tax model with respect to rate sensitivity analysis.	3.5	\$ 534	\$ 1,869.00
Ashley Armfield	10/06/20	2.9 Performed analysis of outputs from cash tax model to quantify tax analysis.	2.9	\$ 534	\$ 1,548.60
Ashley Armfield	10/07/20	0.8 Call between A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, specifically to incorporate basis and tax attribute figures for disposition entities.	0.8	\$ 534	\$ 427.20
Jess Commisso	10/07/20	0.8 Call between A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, specifically to incorporate basis and tax attribute figures for disposition entities.	0.8	\$ 350	\$ 280.00
Devon Rowles	10/07/20	0.8 Call between A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, specifically to incorporate basis and tax attribute figures for disposition entities.	0.8	\$ 350	\$ 280.00
Isaac Hirsch	10/07/20	Performed managing director review of updates, as of 10/7/2020, to the Purdue cash tax model	1.1	\$ 819	\$ 900.90
Ashley Armfield	10/07/20	2.6 Creating rate reconciliation for cash tax model for multiple calculations.	2.6	\$ 534	\$ 1,388.40
Devon Rowles	10/07/20	2.9 Reviewed previous correspondence with KPMG member firms in conjunction with tax return/financial statement information.	2.9	\$ 350	\$ 1,015.00
Devon Rowles	10/07/20	3.4 Updating the Purdue cash tax model to include inside and outside tax basis for disposition entities.	3.4	\$ 350	\$ 1,190.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	10/08/20	(1.1) Conference call between I. Hirsch, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including potential impact of foreign taxes as well as sensitivity analysis for the rate applied to non-US trust beneficiaries and state tax rate	1.1	\$ 534	\$ 587.40
Casey Nunez	10/08/20	(1.1) Conference call between I. Hirsch, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including potential impact of foreign taxes as well as sensitivity analysis for the rate applied to non-US trust beneficiaries and state tax rate	1.1	\$ 794	\$ 873.40
Devon Rowles	10/08/20	(1.1) Conference call between I. Hirsch, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including potential impact of foreign taxes as well as sensitivity analysis for the rate applied to non-US trust beneficiaries and state tax rate	1.1	\$ 350	\$ 385.00
Isaac Hirsch	10/08/20	(1.1) Conference call between I. Hirsch, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including potential impact of foreign taxes as well as sensitivity analysis for the rate applied to non-US trust beneficiaries and state tax rate	1.1	\$ 819	\$ 900.90
Jess Commisso	10/08/20	(1.1) Conference call between I. Hirsch, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including potential impact of foreign taxes as well as sensitivity analysis for the rate applied to non-US trust beneficiaries and state tax rate	1.1	\$ 350	\$ 385.00
Pete DiMatteo	10/08/20	(1.1) Conference call between I. Hirsch, C. Nunez, P. DiMatteo, A. Armfield, J. Commisso, D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model, including potential impact of foreign taxes as well as sensitivity analysis for the rate applied to non-US trust beneficiaries and state tax rate	1.1	\$ 650	\$ 715.00
Ashley Armfield	10/08/20	3.4 Revised the Purdue cash tax model for updates related to deductibility.	3.4	\$ 534	\$ 1,815.60
Ashley Armfield	10/08/20	3.8 Continue (from 10/7) to add rate reconciliation into cash tax model for foreign taxes.	3.8	\$ 534	\$ 2,029.20
Ashley Armfield	10/09/20	1.3 Performed Senior Associate review of model updates as well as related questions from D. Rowles (KPMG).	1.3	\$ 534	\$ 694.20
Ashley Armfield	10/09/20	2.9 Performed research relating to international tax concepts and impact on cash tax modeling.	2.9	\$ 534	\$ 1,548.60
Ashley Armfield	10/09/20	3.9 Additional updates to the Purdue cash tax model per results of discussion with team to update calculation of income.	3.9	\$ 534	\$ 2,082.60
Ashley Armfield	10/12/20	0.4 Aggregated client documentation pursuant to sending cash tax model to D. Rowles (KPMG) for updates.	0.4	\$ 534	\$ 213.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	10/12/20	0.7 Meeting with I. Hirsch and A. Armfield (both KPMG) to discuss next round of updates to cash tax model.	0.7	\$ 534	\$ 373.80
Isaac Hirsch	10/12/20	0.7 Meeting with I. Hirsch and A. Armfield (both KPMG) to discuss next round of updates to cash tax model.	0.7	\$ 819	\$ 573.30
Devon Rowles	10/12/20	3.9 Continue (from previous week) to review previous correspondence with KPMG member firms.	3.9	\$ 350	\$ 1,365.00
Isaac Hirsch	10/13/20	Performed managing director review of updates, as of 10/13/2020, to the Purdue cash tax model	0.6	\$ 819	\$ 491.40
Jess Commisso	10/13/20	1.2 Drafted listing of new scenarios for PBI (Power Business Intelligence which is a Microsoft data visualization tool) visuals deliverable.	1.2	\$ 350	\$ 420.00
Ashley Armfield	10/13/20	1.3 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss certain tax attributes, pursuant to adding basis inputs to the Purdue cash tax model.	1.3	\$ 534	\$ 694.20
Devon Rowles	10/13/20	1.3 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss certain tax attributes, pursuant to adding basis inputs to the Purdue cash tax model.	1.3	\$ 350	\$ 455.00
Ashley Armfield	10/13/20	1.6 Performed current review and updating of member firm tracker with regards to entity information for each IAC.	1.6	\$ 534	\$ 854.40
Ashley Armfield	10/13/20	Updated the Purdue cash tax model per results of discussion with I. Hirsch (KPMG) on 10/13.	2.4	\$ 534	\$ 1,281.60
Ashley Armfield	10/14/20	0.3 Updating entity tracking information for cash tax model and 0.1 send copy of same via email over to D. Rowles and J. Commisso (both KPMG)	0.4	\$ 534	\$ 213.60
Devon Rowles	10/14/20	1.9 Updating inside/outside basis information with regards to senior associate (A. Armfield- KPMG) review comments received.	1.9	\$ 350	\$ 665.00
Ashley Armfield	10/15/20	(0.6) Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss certain tax attributes as well as updates to the Purdue cash tax model.	0.6	\$ 534	\$ 320.40
Devon Rowles	10/15/20	(0.6) Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss certain tax attributes as well as updates to the Purdue cash tax model.	0.6	\$ 350	\$ 210.00
Isaac Hirsch	10/15/20	(0.6) Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss certain tax attributes as well as updates to the Purdue cash tax model.	0.6	\$ 819	\$ 491.40
Jess Commisso	10/15/20	(0.6) Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss certain tax attributes as well as updates to the Purdue cash tax model.	0.6	\$ 350	\$ 210.00
Pete DiMatteo	10/15/20	(0.6) Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss certain tax attributes as well as updates to the Purdue cash tax model.	0.6	\$ 650	\$ 390.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	10/15/20	0.6 Research on certain tax issues pursuant to updates to the cash tax model.	0.6	\$ 350	\$ 210.00
Devon Rowles	10/15/20	1.4 Updating the tax basis in asset numbers for total assets, pursuant to updating the Purdue cash tax model	1.4	\$ 350	\$ 490.00
Ashley Armfield	10/15/20	0.6 Drafting email to D. Rowles and J. Commisso (both KPMG) regarding next steps for the cash tax model; 1.1 Senior Associate review of entity information tracker as prepared by D. Rowles (KPMG) and concurrently noting follow up questions; 1.3 Updating cash tax model to reflect recent comments received.	3.0	\$ 534	\$ 1,602.00
Jess Commisso	10/16/20	0.4 Updates to cash tax model pursuant to creation of PBI deliverable.	0.4	\$ 350	\$ 140.00
Isaac Hirsch	10/16/20	Performed managing director review of updates, as of 10/16/2020, to the Purdue cash tax model	0.9	\$ 819	\$ 737.10
Devon Rowles	10/16/20	1.4 Prepared detailed email communication to 10 KPMG foreign member firm specialists to confirm certain tax attributes for each potential disposition entity, pursuant to updating the Purdue cash tax model.	1.4	\$ 350	\$ 490.00
Ashley Armfield	10/16/20	2.6 Senior Associate review of workplan prepared by staff and concurrently providing detailed comments / suggestions to provide to team.	2.6	\$ 534	\$ 1,388.40
Isaac Hirsch	10/19/20	Performed analysis of certain potential deductions.	0.3	\$ 819	\$ 245.70
Becky Holtje	10/19/20	0.9 Call with B. Unell, B. Holtje, C. Conjura (KPMG) to discuss tax impact of potential contribution of cash to settlement vehicle.	0.9	\$ 744	\$ 669.60
Carol Conjura	10/19/20	0.9 Call with B. Unell, B. Holtje, C. Conjura (KPMG) to discuss tax impact of potential contribution of cash to settlement vehicle.	0.9	\$ 906	\$ 815.40
Bela Unell	10/19/20	0.9 Call with B. Unell, B. Holtje, C. Conjura (KPMG) to discuss tax impact of potential contribution of cash to settlement vehicle.	0.9	\$ 905	\$ 814.50
Pete DiMatteo	10/19/20	Performed International tax manager review (1.8) and internal email correspondence regarding various information requests related to certain potential disposition entities (1.1)	2.9	\$ 650	\$ 1,885.00
Devon Rowles	10/19/20	Drafted detailed email communication to each of the KPMG member firms (total of 10) to confirm the inside/outside tax basis assumptions as well as any potential loss carryforwards for the potential sale of the non-US disposition entities	3.9	\$ 350	\$ 1,365.00
Jess Commisso	10/19/20	Creation of PBI deliverable of various sensitivity analyses.	3.9	\$ 350	\$ 1,365.00
Jess Commisso	10/19/20	Continued (same day) creation of PBI deliverable of various sensitivity analyses.	3.9	\$ 350	\$ 1,365.00
Hanah Lewis	10/20/20	Discussion with D. Larkin (KPMG Australia) to discuss detail related to query posed by KPMG US and response to same (drafted by self).	0.4	\$ 239	\$ 95.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Denis Larkin	10/20/20	Discussion with H. Lewis (KPMG Australia) to discuss detail related to query posed by KPMG US and response to same (drafted by H. Lewis - KPMG Australia).	0.4	\$ 566	\$ 226.40
Isaac Hirsch	10/20/20	Performed additional analysis of certain potential deductions.	0.9	\$ 819	\$ 737.10
Lukas van der Veen	10/20/20	Draft response to e-mail D. Rowles (M&A tax – core US team member) on inside / outside tax basis of Dutch entities to be included tax model.	1.0	\$ 565	\$ 565.00
Howard Steinberg	10/20/20	Performed Partner review of latest version of Purdue Pharma cash tax modeling assumptions and concurrently providing comments.	1.0	\$ 856	\$ 856.00
Kyung-Min Kim	10/20/20	Reviewed KPMG South Korea prior communication with KPMG US on tax basis and concurrently drafted a detailed email to KPMG US (D. Rowles) to request clarification on their request for confirmation of appropriate inside basis for asset sale.	1.0	\$ 476	\$ 476.00
Pete DiMatteo	10/20/20	Performed International tax manager review (0.8) and correspondence with other third-party advisors regarding various information requests related to certain trusts (0.5).	1.3	\$ 650	\$ 845.00
Anja Poesl	10/20/20	Senior Manager level review of inquiry of D. Rowles (KPMG US) comprehending approach and figures regarding Tax Basis in potential German disposition entities (0.9). Drafted response to S. Stricker (KPMG Germany) email regarding next steps related preparation of response to inquiry from D. Rowles (0.5).	1.4	\$ 653	\$ 914.20
Sonia Stricker	10/20/20	Performed senior associate level review of inquiry sent by D. Rowles (KPMF US), regarding approach / figures regarding Tax Basis in potential German disposition entities (0.9). Communication via email with A. Poesl (Senior Manager - KPMG Germany) regarding next steps related to same (0.4)	1.3	\$ 350	\$ 455.00
Jess Commisso	10/20/20	1.6 Continued, from previous day, to create PBI deliverable of various sensitivity analyses.	1.6	\$ 350	\$ 560.00
Hanah Lewis	10/20/20	Review of assumptions (in respect of inside/outside basis) received in an email query from D. Rowles (KPMG US) on 10/20/2020 (0.6) and begin to draft email response to D. Rowles (1.0)	1.6	\$ 239	\$ 382.40
Sonia Stricker	10/21/20	Preparation of draft email to D. Rowles (KPMG) regarding Tax Basis in potential German disposition entity.	0.6	\$ 350	\$ 210.00
Aroen Rambhadjan	10/21/20	Partner review of draft e-mail prepared by L. van der Veen (KPMG Netherlands) in response e-mail D. Rowles (M&A tax – core US team member) related to inside / outside tax basis of potential Dutch disposition entities to be included tax model.	0.5	\$ 884	\$ 442.00
Danielle Moloughney	10/21/20	Reviewing question from KPMG US on assumptions/amounts to be used for basis in the KPMG US tax model and looking through financial statements to draft reply/discuss with team	0.5	\$ 172	\$ 86.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Bela Unell	10/21/20	Performed WNT Director review of technical summary related to Purdue Pharma prepared by B. Holtje (KPMG)	0.6	\$ 905	\$ 543.00
Anja Poesl	10/21/20	Performed Senior Manager review of email prepared by S. Stricker (KPMG Germany) in response to tax German query from D. Rowles (KPMG US)	0.7	\$ 653	\$ 457.10
Ashley Armfield	10/21/20	0.8 Discussion between A. Armfield, D. Rowles and J. Commisso (all KPMG) regarding updates to the PBI (Power Business Intelligence which is a Microsoft data visualization tool) deliverable for various cash tax model sensitivity analysis.	0.8	\$ 534	\$ 427.20
Devon Rowles	10/21/20	0.8 Discussion between A. Armfield, D. Rowles and J. Commisso (all KPMG) regarding updates to the PBI (Power Business Intelligence which is a Microsoft data visualization tool) deliverable for various cash tax model sensitivity analysis.	0.8	\$ 350	\$ 280.00
Jess Commisso	10/21/20	0.8 Discussion between A. Armfield, D. Rowles and J. Commisso (all KPMG) regarding updates to the PBI (Power Business Intelligence which is a Microsoft data visualization tool) deliverable for various cash tax model sensitivity analysis.	0.8	\$ 350	\$ 280.00
Isaac Hirsch	10/21/20	Performed managing director review of latest updates to cash tax model.	0.8	\$ 819	\$ 655.20
Jonas Lau	10/21/20	Drafting response related to question from KPMG US on assumptions/amounts to be used for basis in the KPMG US tax model (from a Canadian tax perspective).	1.0	\$ 614	\$ 614.00
Becky Holtje	10/21/20	1.5 For purposes of tax model, summarized arguments that have been considered over the course of the last few months.	1.5	\$ 744	\$ 1,116.00
Jess Commisso	10/21/20	2.2 Continue (from previous day) to create PBI (Power Business Intelligence which is a Microsoft data visualization tool) deliverable of various sensitivity analyses.	2.2	\$ 350	\$ 770.00
Ashley Armfield	10/21/20	1.3 Reviewing latest court documents provided with regards to the bankruptcy case; 0.6 Drafted response to cash tax model questions from D Rowles (KPMG); 1.1 Communication via email with 9 member firms regarding providing estimates for tax basis in assets and equity for purposes of cash tax modeling.	3.0	\$ 534	\$ 1,602.00
Aroen Rambhadjan	10/22/20	Discussion with L. van der Veen (KPMG Netherlands tax specialist) regarding e-mail communication from KPMG US on inside and outside basis of potential Dutch disposition entities	0.2	\$ 884	\$ 176.80
Lukas van der Veen	10/22/20	Discussion with A. Rambhadjan (KPMG Netherlands tax specialist) regarding e-mail communication from KPMG US on inside and outside basis of potential Dutch disposition entities.	0.2	\$ 565	\$ 113.00
Sam Tyler	10/22/20	Performed Canadian Partner review of question/information along with draft response to KPMG US regarding question from KPMG US on assumptions/amounts to be used for basis in the KPMG US tax model	0.2	\$ 743	\$ 148.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Jonas Lau	10/22/20	Updating draft response related to question from KPMG US on assumptions/amounts to be used for basis in the KPMG US tax model with regards to partner review comments received.	0.2	\$ 614	\$ 122.80
Danielle Moloughney	10/22/20	Call with S. Tyler (KPMG Canada), G. Bell (KPMG Canada), J. Lau (KPMG Canada), and D. Moloughney (KPMG Canada) to discuss cash tax model basis and tax attribute assumptions for the contemplated disposition of stock or assets.	0.3	\$ 172	\$ 51.60
Gregory Bell	10/22/20	Call with S. Tyler (KPMG Canada), G. Bell (KPMG Canada), J. Lau (KPMG Canada), and D. Moloughney (KPMG Canada) to discuss cash tax model basis and tax attribute assumptions for the contemplated disposition of stock or assets.	0.3	\$ 743	\$ 222.90
Jonas Lau	10/22/20	Call with S. Tyler (KPMG Canada), G. Bell (KPMG Canada), J. Lau (KPMG Canada), and D. Moloughney (KPMG Canada) to discuss cash tax model basis and tax attribute assumptions for the contemplated disposition of stock or assets.	0.3	\$ 614	\$ 184.20
Sam Tyler	10/22/20	Call with S. Tyler (KPMG Canada), G. Bell (KPMG Canada), J. Lau (KPMG Canada), and D. Moloughney (KPMG Canada) to discuss cash tax model basis and tax attribute assumptions for the contemplated disposition of stock or assets.	0.3	\$ 743	\$ 222.90
Justin Davis	10/22/20	Discussion with D. Larkin (KPMG Australia) regarding email queries received from KPMG US (in respect of inside basis and outside basis) from D. Rowles on 10/20/2020 and Ashley Armfield on 10/22/2020.	0.3	\$ 655	\$ 196.50
Denis Larkin	10/22/20	Discussion with J. Davis (KPMG Australia) regarding email queries received from KPMG US (in respect of inside basis and outside basis) from D. Rowles on 10/20/2020 and Ashley Armfield on 10/22/2020.	0.3	\$ 566	\$ 169.80
Bela Unell	10/22/20	Performed WNT Director level review Department of Justice settlement agreement	0.3	\$ 905	\$ 271.50
Kyung-Min Kim	10/22/20	Drafted email to A. Armfield (KPMG US) to provide conditions of potential asset sale with respect to a potential Korean disposition entity	0.4	\$ 476	\$ 190.40
Lukas van der Veen	10/22/20	Finalize e-mail to sent to D. Rowles (KM&A tax – core US team member) on inside and outside tax basis of potential Dutch disposition entities to be included tax model.	0.4	\$ 565	\$ 226.00
Denis Larkin	10/22/20	(0.6) Updates/additions to email drafted by H. Lewis (KPMG Australia) in response to query received from A. Armfield (KPMG US) on 10/22/2020 and (0.1) drafted email to send response to KPMG US.	0.7	\$ 566	\$ 396.20

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Gregory Bell	10/22/20	Canadian Partner level review of question/information along with the related draft response to KPMG US regarding question from KPMG US on assumptions/amounts to be used for basis in the KPMG US tax model	0.7	\$ 743	\$ 520.10
Rick LaSalvia	10/22/20	Perform International tax associate review and summary of settlement financials pursuant to request from P. DiMatteo (KPMG)	1.0	\$ 350	\$ 350.00
Ashley Armfield	10/22/20	(1.1) B. Unell (WNT – Corporate tax specialist), R. Holtje (WNT – Corporate tax specialist), I. Hirsch, C. Nunez, P. DiMatteo and A. Armfield (International and M&A tax – core team) call to discuss next steps associated with Purdue and Department of Justice settlement.	1.1	\$ 534	\$ 587.40
Becky Holtje	10/22/20	(1.1) B. Unell (WNT – Corporate tax specialist), R. Holtje (WNT – Corporate tax specialist), I. Hirsch, C. Nunez, P. DiMatteo and A. Armfield (International and M&A tax – core team) call to discuss next steps associated with Purdue and Department of Justice settlement.	1.1	\$ 744	\$ 818.40
Bela Unell	10/22/20	(1.1) B. Unell (WNT – Corporate tax specialist), R. Holtje (WNT – Corporate tax specialist), I. Hirsch, C. Nunez, P. DiMatteo and A. Armfield (International and M&A tax – core team) call to discuss next steps associated with Purdue and Department of Justice settlement.	1.1	\$ 905	\$ 995.50
Isaac Hirsch	10/22/20	(1.1) B. Unell (WNT – Corporate tax specialist), R. Holtje (WNT – Corporate tax specialist), I. Hirsch, C. Nunez, P. DiMatteo and A. Armfield (International and M&A tax – core team) call to discuss next steps associated with Purdue and Department of Justice settlement.	1.1	\$ 819	\$ 900.90
Pete DiMatteo	10/22/20	(1.1) B. Unell (WNT – Corporate tax specialist), R. Holtje (WNT – Corporate tax specialist), I. Hirsch, C. Nunez, P. DiMatteo and A. Armfield (International and M&A tax – core team) call to discuss next steps associated with Purdue and Department of Justice settlement.	1.1	\$ 650	\$ 715.00
Casey Nunez	10/22/20	(1.1) B. Unell (WNT – Corporate tax specialist), R. Holtje (WNT – Corporate tax specialist), I. Hirsch, C. Nunez, P. DiMatteo and A. Armfield (International and M&A tax – core team) call to discuss next steps associated with Purdue and Department of Justice settlement.	1.1	\$ 794	\$ 873.40
Anja Poesl	10/22/20	Communication with S. Stricker (KPMG) regarding approach from German Perspective regarding Tax Basis in German entity (0.5); Perform Senior Manager review of Tax Basis prepared by S. Stricker (KPMG Germany) (0.6)	1.1	\$ 653	\$ 718.30
Casey Nunez	10/22/20	(1.2) Review of DOJ settlement to evaluate impact on the Purdue cash tax modeling;	1.2	\$ 794	\$ 952.80

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	10/22/20	1.4 Review and concurrently providing summary of findings on Prime Clerk document discussing the settlement agreement with the Department of Justice.	1.4	\$ 534	\$ 747.60
Howard Steinberg	10/22/20	Partner level review of Department of Justice settlement with Purdue with regards to tax impacts.	1.5	\$ 856	\$ 1,284.00
Sonia Stricker	10/22/20	Performed analysis of figures regarding Tax Basis in German Entity based on US GAAP (0.6). Communication via email with A. Poesl (KPMG Germany) regarding best approach related to same - from German Perspective (0.5). Preparation of Tax Basis in German Entity based on German GAAP numbers (0.5)	1.6	\$ 350	\$ 560.00
Isaac Hirsch	10/22/20	(1.1) Analysis of non-US basis consequences of proposed sale of Mundipharma entities for purposes of cash tax modeling; (0.8) communication via email with S. Shariff of Royer Cooper regarding response to information request for purposes of cash tax modeling	1.9	\$ 819	\$ 1,556.10
Ashley Armfield	10/22/20	2.1 Review of cash tax model in excel along with illustrations in PBI (a Microsoft office tool similar to excel but used to create charts / visuals for deliverables) pursuant to providing an updated deliverable containing sensitivity analysis.	2.1	\$ 534	\$ 1,121.40
Ashley Armfield	10/23/20	0.4 Call with L. van der Veen (KPMG Netherlands tax specialist), A. Rambhadjan (KPMG Netherlands tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of two Dutch entities	0.4	\$ 534	\$ 213.60
Devon Rowles	10/23/20	0.4 Call with L. van der Veen (KPMG Netherlands tax specialist), A. Rambhadjan (KPMG Netherlands tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of two Dutch entities	0.4	\$ 350	\$ 140.00
Aroen Rambhadjan	10/23/20	0.4 Call with L. van der Veen (KPMG Netherlands tax specialist), A. Rambhadjan (KPMG Netherlands tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of two Dutch entities	0.4	\$ 884	\$ 353.60
Isaac Hirsch	10/23/20	0.4 Call with L. van der Veen (KPMG Netherlands tax specialist), A. Rambhadjan (KPMG Netherlands tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of two Dutch entities	0.4	\$ 819	\$ 327.60
Lukas van der Veen	10/23/20	0.4 Call with L. van der Veen (KPMG Netherlands tax specialist), A. Rambhadjan (KPMG Netherlands tax specialist), I. Hirsch (International tax – core US team member), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of two Dutch entities	0.4	\$ 565	\$ 226.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Lukas van der Veen	10/23/20	0.2 Drafted summary of results of call with KPMG US (on same) related to tax attributes of two Dutch entities	0.2	\$ 565	\$ 113.00
Kyung-Min Kim	10/23/20	Draft email to A. Armfield (KPMG US) to provide bifurcation of tax adjustments between those related to assets and those related to liabilities.	0.4	\$ 476	\$ 190.40
Ashley Armfield	10/23/20	0.6 Drafting email to project team discussing updates that need to be performed to cash tax model as of 10/23/2020.	0.6	\$ 534	\$ 320.40
Howard Steinberg	10/23/20	Continued (from 10/22) to perform Partner level review of impact of Department of Justice settlement with Purdue.	1.0	\$ 856	\$ 856.00
Rick LaSalvia	10/23/20	Performed international tax associate review and concurrently create summary of settlement financials	2.0	\$ 350	\$ 700.00
Ashley Armfield	10/23/20	2.4 Continued (from previous day) to review cash tax model Power Bi deliverable including sensitivity analysis.	2.4	\$ 534	\$ 1,281.60
Devon Rowles	10/23/20	2.4 Review of numerous responses from the KPMG member firms to confirm tax attributes for potential disposition entities, pursuant to updating Purdue cash tax model.	2.4	\$ 350	\$ 840.00
Ashley Armfield	10/23/20	3.9 Performed Senior Associate review of cash tax model deliverable information prepared by J. Commisso (KPMG)	3.9	\$ 534	\$ 2,082.60
Christian Schmid	10/26/20	Perform KPMG German Partner review of approach on estimating the Tax Basis from German Perspective and Tax Basis prepared by S. Stricker (KPMG Germany)	0.5	\$ 817	\$ 408.50
Anja Poesl	10/26/20	Perform Senior Manager review of draft email prepared by S. Stricker (KPMG Germany) to A. Armfield (KPMG US) regarding approach on estimating the Tax Basis in potential Germany disposition entities (from a German perspective) prior to sending to A. Armfield.	0.5	\$ 653	\$ 326.50
Ashley Armfield	10/26/20	0.8 Drafting email to J. Commisso (KPMG) regarding next steps to update Purdue cash tax model deliverable based on managing director comments.	0.8	\$ 534	\$ 427.20
Sonia Stricker	10/26/20	Preparation of email to A. Armfield (KPMG US) regarding approach on estimating the Tax Basis in potential Germany disposition entities from a German perspective.	1.0	\$ 350	\$ 350.00
Ashley Armfield	10/26/20	1.1 Reviewing research relating to relevant tax jurisdictions pursuant to updating Purdue cash tax model.	1.1	\$ 534	\$ 587.40
Casey Nunez	10/26/20	(1.2) Performed M&A Managing Director review of draft model deliverable	1.2	\$ 794	\$ 952.80
Jess Commisso	10/26/20	2.6 Updating PBI deliverable for inclusion of appropriate tax rates.	2.6	\$ 350	\$ 910.00
Ashley Armfield	10/26/20	3.9 Preparing deliverable of the Purdue cash tax model, including sensitivity analysis.	3.9	\$ 534	\$ 2,082.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	10/27/20	0.4 Drafted detailed response to Purdue cash tax model review questions from managing director (via email).	0.4	\$ 534	\$ 213.60
Isaac Hirsch	10/27/20	Perform managing director review of latest round of updates to cash tax model.	0.8	\$ 819	\$ 655.20
Madeleine Latham	10/27/20	Performed research and concurrently drafting email response to the KPMG US team regarding their request for validation of the assumptions / values to be used for UK tax purposes in their tax model.	1.0	\$ 343	\$ 343.00
Jess Commisso	10/27/20	1.1 Discussion with A. Armfield and J. Commisso (both KPMG) regarding updates to the PBI deliverable as per managing directors' C. Nunez and I. Hirsch comments.	1.1	\$ 350	\$ 385.00
Ashley Armfield	10/27/20	1.1 Discussion with A. Armfield and J. Commisso (both KPMG) regarding updates to the PBI deliverable as per managing directors C. Nunez and I. Hirsch comments.	1.1	\$ 534	\$ 587.40
Casey Nunez	10/27/20	(0.9) Review facts to evaluate potential sensitivity analyses in the cash tax model and (0.6) Performed Managing Director review of updated Purdue cash tax model	1.5	\$ 794	\$ 1,191.00
Ashley Armfield	10/27/20	1.6 Updating the Purdue cash tax model to reflect adjusted rates based on managing director comments.	1.6	\$ 534	\$ 854.40
Madeleine Latham	10/28/20	Discussion with M Latham (KPMG UK) regarding the UK tax assumptions around the values and attributes to be entered into the tax model prepared by KPMG US prior to upcoming call with the KPMG US team.	0.8	\$ 343	\$ 274.40
Arpit Desai	10/28/20	Discussion with M Latham (KPMG UK) regarding the UK tax assumptions around the values and attributes to be entered into the tax model prepared by KPMG US prior to upcoming call with the KPMG US team.	0.8	\$ 750	\$ 600.00
Devon Rowles	10/28/20	1.1 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss (i) tax basis for each of the potential disposition entities (16 entities in total), and (ii) responses from local country tax specialists to confirm tax basis inputs, pursuant to updating the Purdue cash tax model.	1.1	\$ 350	\$ 385.00
Ashley Armfield	10/28/20	1.1 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss (i) tax basis for each of the potential disposition entities (16 entities in total), and (ii) responses from local country tax specialists to confirm tax basis inputs, pursuant to updating the Purdue cash tax model.	1.1	\$ 534	\$ 587.40
Devon Rowles	10/29/20	0.6 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the Purdue cash tax model for managing director's review comments (I. Hirsch), specifically regarding the base case scenarios and presentation of future client deliverable.	0.6	\$ 350	\$ 210.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	10/29/20	0.6 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the Purdue cash tax model for managing director's review comments (I. Hirsch), specifically regarding the base case scenarios and presentation of future client deliverable.	0.6	\$ 534	\$ 320.40
Ashley Armfield	10/29/20	0.6 Drafting email to project team regarding open items related to cash tax deliverable as of 10/29/2020.	0.6	\$ 534	\$ 320.40
Isaac Hirsch	10/29/20	(2.1) Performed managing director review of updates to summary of cash tax model. (0.9) respond to communications from Royer Cooper (law firm) regarding information requests for purposes of updating Purdue cash tax model.	3.0	\$ 819	\$ 2,457.00
Ashley Armfield	10/30/20	Conference call between C. Mengotti (KPMG Switzerland tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three Swiss entities.	0.3	\$ 534	\$ 160.20
Claudio Mengotti	10/30/20	Conference call between C. Mengotti (KPMG Switzerland tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three Swiss entities.	0.3	\$ 610	\$ 183.00
Devon Rowles	10/30/20	Conference call between C. Mengotti (KPMG Switzerland tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three Swiss entities.	0.3	\$ 350	\$ 105.00
Ashley Armfield	10/30/20	Conference call between G. Little (KPMG UK tax specialist), A. Desai (KPMG UK tax specialist), M. Latham (KPMG UK tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three UK entities.	0.3	\$ 534	\$ 160.20
Devon Rowles	10/30/20	Conference call between G. Little (KPMG UK tax specialist), A. Desai (KPMG UK tax specialist), M. Latham (KPMG UK tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three UK entities.	0.3	\$ 350	\$ 105.00
Arpit Desai	10/30/20	Conference call between G. Little (KPMG UK tax specialist), A. Desai (KPMG UK tax specialist), M. Latham (KPMG UK tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three UK entities.	0.3	\$ 750	\$ 225.00
Gavin Little	10/30/20	Conference call between G. Little (KPMG UK tax specialist), A. Desai (KPMG UK tax specialist), M. Latham (KPMG UK tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three UK entities.	0.3	\$ 985	\$ 295.50

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Madeleine Latham	10/30/20	Conference call between G. Little (KPMG UK tax specialist), A. Desai (KPMG UK tax specialist), M. Latham (KPMG UK tax specialist), A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss tax attributes of three UK entities.	0.3	\$ 343	\$ 102.90
Isaac Hirsch	10/30/20	Performed managing director review of latest round of Purdue cash tax model updates as of 10/30/2020 and concurrently drafted review comments.	1.1	\$ 819	\$ 900.90
Ashley Armfield	10/30/20	0.7 Reviewing member firm correspondence in preparation for upcoming calls with KPMG Switzerland and KPMG UK. 0.3 drafting cash tax model questions (via email) to send to KPMG Managing Director. 0.4 Review of external correspondence from Akin and Davis Polk related to cash tax model.	1.4	\$ 534	\$ 747.60
Devon Rowles	10/30/20	2.1 Updating the Purdue cash tax model with regards to managing director's (I. Hirsch) review comments received.	2.1	\$ 350	\$ 735.00
Total Bankruptcy Tax Consulting Services			207.9		\$ 109,474.50

EXHIBIT C2

Purdue Pharma L.P.

Case No. 19-23649

Non -Working Travel Time

October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
		<i>no fees billed for these services in current month</i>			
		Total Non-Working Travel Time			<u><u>\$ -</u></u>

EXHIBIT C3

Purdue Pharma L.P.
Case No. 19-23649
Retention Services
October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
 October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	10/02/20	0.3 Updates to Purdue 8th monthly fee statement per direction from Davis Polk; 0.1 PDF updated version and 0.1 send to counsel for filing; 1.6 Continue to prepare JCP 1st Interim fee application documents; 0.1 sent copy of same to M. Plangman (KPMG) for review.	2.2	\$ 202	\$ 444.40
Wendy Shaffer	10/02/20	0.2 Finalized exhibit C4 of Purdue 9th monthly fee statement; 2.4 Updated exhibits C1 of Purdue Pharma 9th monthly fee statement to include data received from professionals as of 10/2/2020. 0.1 Begin to draft cover sheet for Purdue Pharma 9th monthly fee statement;	2.7	\$ 202	\$ 545.40
Wendy Shaffer	10/04/20	0.4 Updated exhibit C1 of Purdue September monthly fee statement to include data received from professionals as of 10/4/2020. 0.1 drafted email to A. Armfield (KPMG) to request updates to Purdue September fee statement with regards to previous revisions requested by Davis Polk.	0.5	\$ 202	\$ 101.00
Wendy Shaffer	10/05/20	0.1 Drafted email to Purdue fee examiner to provide copy of Purdue 8th monthly fee statement in excel. 0.1 drafted email to B. Masumoto (US Trustee) to provide copy of Purdue 8th monthly fee statement as requested. 0.1 created exhibit of filed version of Purdue 8th monthly to be used in upcoming Interim application,	0.3	\$ 202	\$ 60.60
Wendy Shaffer	10/08/20	0.4 Updated exhibit C1 of Purdue 9th monthly fee statement per direction from A. Armfield (KPMG). 0.2 Finalized exhibits in preparation for management review and 0.1 finalized related cover letter. 0.1 Drafted email to send copies of same to M. Plangman (KPMG) for review/approval.	0.8	\$ 202	\$ 161.60
Monica Plangman	10/12/20	Performed Director review of fee statement and concurrently provide comments	0.3	\$ 279	\$ 83.70
Wendy Shaffer	10/13/20	0.3 Updated Purdue 9th monthly fee statement per direction from M. Plangman (KPMG) and 0.1 send email to H. Steinberg (KPMG) to request review/approval of same. 0.2 Finalized (PDF) Purdue 9th monthly fee statement and 0.1 send via email to M. Plangman (KPMG) to request approval of same prior to filing;	0.7	\$ 202	\$ 141.40
Wendy Shaffer	10/15/20	0.1 Updated Purdue Pharma PDF per direction from M. Plangman and 0.1 send email to provided updated draft for approval. 0.1 drafted email to Davis Polk to request filing and service of KPMG 9th monthly fee statement;	0.3	\$ 202	\$ 60.60
Wendy Shaffer	10/16/20	0.1 Review of updates requested by Davis Polk related to KPMG 9th monthly fee statement and 0.1 send copy of same to KPMG Partner. 0.2 Updates to Purdue Pharma 9th monthly per direction from Davis Polk and 0.1 re-send in email for filing and service. 0.2 Prepared Purdue 9th monthly fee statement in Excel in preparation to send to fee examiner and 0.1 send email to M. Plangman (KPMG) to request approval of same.	0.8	\$ 202	\$ 161.60
Monica Plangman	10/18/20	Performed Director review of Fee Examiner file and provide comments.	0.1	\$ 279	\$ 27.90

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
 October 1, 2020 through October 31, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	10/19/20	2.6 Begin to prepare Purdue 3rd Interim application and 0.1 drafted email to T. Nobis (Purdue Fee Examiner) to provide copy of KPMG 9th monthly fee statement in Excel as requested;	2.7	\$ 202	\$ 545.40
Wendy Shaffer	10/26/20	0.1 Review of updated KPMG work in progress report to confirm billable hours for Purdue through Oct 25. 0.2 began to create Purdue Pharma October fee statement. 0.7 updates to exhibit C1 of Purdue Pharma October monthly fee statement to include data received from professionals as of 10/26/2020. 0.2 updates to exhibit C4 of Purdue Pharma October monthly fee statement to include data received from professionals as of 10/26/2020.	1.2	\$ 202	\$ 242.40
Wendy Shaffer	10/30/20	0.2 Updates to Purdue October fee statement to include data received from KPMG foreign professionals.	0.2	\$ 202	\$ 40.40
Total Fee Application Preparation Services			<u>12.8</u>		<u>\$ 2,616.40</u>

EXHIBIT D

Purdue Pharma L.P.

Case No. 19-23649

Summary of Out of Pocket Expenses
October 1, 2020 through October 31, 2020

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Purdue Pharma L.P.

Case No. 19-23649

Detail of Out of Pocket Expenses

October 1, 2020 through October 31, 2020

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Schedule 2

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	

**ELEVENTH MONTHLY FEE STATEMENT OF KPMG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS TAX CONSULTANT FOR THE DEBTORS
AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM NOVEMBER 1, 2020 THROUGH NOVEMBER 30, 2020**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020, <i>nunc pro tunc</i> to December 23, 2019
Period for Which Compensation and Reimbursement is Sought:	November 1, 2020 through November 30, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 182,936.10
Less 20% Holdback:	\$ (36,587.22)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 146,348.88

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: January 12, 2020

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
1350 Avenue of the Americas
New York, New York 10019
(212) 872-6562

EXHIBIT A

Purdue Pharma L.P.

Case No. 19-23649

Summary Of Hours and Discounted Fees Incurred By Professional
November 1, 2020 through November 30, 2020

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Aroen Rambhadjan	Partner - Tax	Netherlands	0.3	\$ 884	\$ 265.20
Ashley Armfield	Senior Associate - M&A Tax	US	74.1	\$ 534	\$ 39,569.40
Bela Unell	Managing Director - Washington National Tax	US	3.8	\$ 905 ⁽²⁾	\$ 3,439.00
Casey Nunez	Managing Director - M&A Tax	US	29.8	\$ 794 ⁽²⁾	\$ 23,661.20
Devon Rowles	Associate - M&A Tax	US	30.4	\$ 350	\$ 10,640.00
Douglas Holland	Principal - Washington National Tax	US	8.8	\$ 985	\$ 8,668.00
Frankie Angeleri	Senior Associate - Economic & Valuation Services	US	7.9	\$ 533 ⁽³⁾	\$ 4,210.70
Gordon Lawson	Partner - Tax	Singapore	0.4	\$ 791	\$ 316.40
Howard Steinberg	Partner - M&A Tax	US	8.0	\$ 856	\$ 6,848.00
Isaac Hirsch	Managing Director - Int'l Tax	US	62.1	\$ 819	\$ 50,859.90
Jess Commisso	Associate - M&A Tax	US	35.0	\$ 350	\$ 12,250.00
Kieran Taylor	Senior Manager - Tax	US	6.1	\$ 744	\$ 4,538.40
Lukas van der Veen	Manager - Tax	Netherlands	1.4	\$ 565	\$ 791.00
Mark Hoffenberg	Principal - Washington National Tax	US	6.6	\$ 980	\$ 6,468.00
Molly Minnear	Principal - Economic & Valuation Services	US	1.0	\$ 868	\$ 868.00
Monica Plangman	Director - Bankruptcy	US	0.5	\$ 279 ⁽⁴⁾	\$ 139.50
Pete DiMatteo	Manager - Int'l Tax	US	10.7	\$ 650	\$ 6,955.00
Prita Subramanian	Principal - Washington National Tax	US	0.4	\$ 980	\$ 392.00
Roger Lee	Manager - Tax	Singapore	0.4	\$ 371	\$ 148.40
Sayan Basak	Associate - Tax	Singapore	0.4	\$ 124	\$ 49.60
Wendy Shaffer	Manager - Bankruptcy	US	9.2	\$ 202	\$ 1,858.40
Subtotal of Hours and Discounted Fees			297.3		\$ 182,936.10
Total Discounted Fees					\$ 182,936.10
Out of Pocket Expenses					\$ -
Total Fees and Out of Pocket Expenses					\$ 182,936.10
Less Holdback Adjustment (20%)					\$ (36,587.22)
Net Requested Fees & Out of Pocket Expenses					\$ 146,348.88
Blended Hourly Rate				\$ 615.32	

⁽¹⁾ Amount reflects reduction in rate for professional who was on secondment in the US and moved back to Germany; rate reflects discount related to German standard rate.

⁽²⁾ Amount reflects promotion to Managing Director effective October 1, 2020.

⁽³⁾ Amount reflects promotion to Senior Associate effective October 1, 2020.

⁽⁴⁾ Amount reflects promotion to Director effective October 1, 2020.

EXHIBIT B

Purdue Pharma L.P.

Case No. 19-23649

Summary of Hours and Discounted Fees Incurred by Category
November 1, 2020 through November 30, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Bankruptcy Tax Consulting Services	C1	286.6	\$ 180,144.20
Non -Working Travel Time	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	10.7	\$ 2,791.90
Total		<u>297.3</u>	<u>\$ 182,936.10</u>

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Lukas van der Veen	10/26/20	Began to draft e-mail to KPMG US on potential tax attributes of two Dutch disposition entities for Dutch tax purposes.	0.9	\$ 565	\$ 508.50
Lukas van der Veen	10/28/20	Finalized email to A. Armfield (KPMG US) related to potential tax attributes of two Dutch disposition entities for Dutch tax purposes.	0.3	\$ 565	\$ 169.50
Aroen Rambhadjan	10/28/20	Partner review of a draft email related to potential tax attributes of two Dutch disposition entities for Dutch tax purposes, prepared by L. van der Veen (KPMG Netherlands).	0.3	\$ 884	\$ 265.20
Lukas van der Veen	10/29/20	Drafted email to A. Armfield (KPMG US) on the Purdue cash tax model related to potential tax consequences of potential disposition of two Dutch entities.	0.2	\$ 565	\$ 113.00
Ashley Armfield	11/02/20	1.2 Meeting between I. Hirsch and A. Armfield (KPMG) to discuss Managing Director comments and related updates to Purdue cash tax model.	1.2	\$ 534	\$ 640.80
Isaac Hirsch	11/02/20	1.2 meeting between I. Hirsch and A. Armfield (KPMG) to discuss Managing Director comments and related updates to Purdue cash tax model.	1.2	\$ 819	\$ 982.80
Casey Nunez	11/02/20	(1.3) Perform M&A Managing Director review of results of sensitivity analysis relating to information gaps	1.3	\$ 794	\$ 1,032.20
Ashley Armfield	11/02/20	Updating the Purdue cash tax model (1.3) and drafted email to provide sensitivity analysis to KPMG project team for review relating to model refinements (0.8)	2.1	\$ 534	\$ 1,121.40
Ashley Armfield	11/02/20	Updating Purdue cash tax model calculation of taxable income relating to certain tax deductions for all Purdue owners.	3.9	\$ 534	\$ 2,082.60
Ashley Armfield	11/02/20	Revised cash tax model to reflect certain updates and the corresponding impact on estimated cash taxes.	3.9	\$ 534	\$ 2,082.60
Isaac Hirsch	11/03/20	(0.7) Drafted email to Akin and Davis Polk teams regarding information request list for purposes of updating cash tax model;	0.7	\$ 819	\$ 573.30
Casey Nunez	11/03/20	(1.2) Review of new documents uploaded to data room to consider potential impacts on tax modeling.	1.2	\$ 794	\$ 952.80
Isaac Hirsch	11/03/20	(1.3) Performed Managing Director review of updates to the Purdue cash tax model as of 11/3/2020 and concurrently drafted review comments.	1.3	\$ 819	\$ 1,064.70
Ashley Armfield	11/03/20	2.9 Continued updates to cash tax model (from 11/2) relating to change in model assumptions.	2.9	\$ 534	\$ 1,548.60
Ashley Armfield	11/03/20	3.2 Reconciling prior cash tax model deliverable to current version of model relating to model updates.	3.2	\$ 534	\$ 1,708.80
Ashley Armfield	11/04/20	0.4 Updating Purdue cash tax model assumptions based on results of call with I. Hirsch and C. Nunez (both KPMG)	0.4	\$ 534	\$ 213.60
Ashley Armfield	11/04/20	0.6 Drafting email to J. Commisso (KPMG) relating to updated cash tax model relating to model refinements.	0.6	\$ 534	\$ 320.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	11/04/20	(0.8) Meeting with I. Hirsch, C. Nunez and A. Armfield (all KPMG) to discuss latest updates to Purdue cash tax model and next steps as of 11/4/2020.	0.8	\$ 534	\$ 427.20
Casey Nunez	11/04/20	(0.8) Meeting with I. Hirsch, C. Nunez and A. Armfield (all KPMG) to discuss latest updates to Purdue cash tax model and next steps as of 11/4/2020.	0.8	\$ 794	\$ 635.20
Isaac Hirsch	11/04/20	(0.8) Meeting with I. Hirsch, C. Nunez and A. Armfield (all KPMG) to discuss latest updates to Purdue cash tax model and next steps as of 11/4/2020.	0.8	\$ 819	\$ 655.20
Isaac Hirsch	11/04/20	(0.9) Performed Managing Director review of updates to cash tax model as of 11/4/2020.	0.9	\$ 819	\$ 737.10
Jess Commisso	11/04/20	1.6 Updating cash tax model deliverable prior to external discussion as per senior associate A. Armfield's comments.	1.6	\$ 350	\$ 560.00
Devon Rowles	11/04/20	2.3 Updating the basis and tax attributes summary for the 16 potential disposition entities for responses received from the United Kingdom and Switzerland tax specialists	2.3	\$ 350	\$ 805.00
Casey Nunez	11/04/20	(2.4) Performed M&A Tax Managing Director review of updated sensitivity analysis in cash tax model	2.4	\$ 794	\$ 1,905.60
Ashley Armfield	11/04/20	3.6 Reconciled cash tax model from prior version circulated to Davis Polk and Akin.	3.6	\$ 534	\$ 1,922.40
Frankie Angeleri	11/05/20	0.4 Clearing comments and concurrently updating the draft transfer pricing deliverable.	0.4	\$ 533	\$ 213.20
Ashley Armfield	11/05/20	0.4 Drafted summary of outstanding items to be addressed by priority - with regards to results of most recent external and project team calls relating to potential payments between potential disposition entities.	0.4	\$ 534	\$ 213.60
Isaac Hirsch	11/05/20	(0.7) Performed Managing Director review of most recent updates to the Purdue cash tax model.	0.7	\$ 819	\$ 573.30
Ashley Armfield	11/05/20	0.9 Call with various representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to brainstorm disposition scenarios for certain entities. KPMG Attendees: H. Steinberg (Engagement Partner), M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), I. Hirsch (International tax - core US team member - managing director), A. Armfield (M&A tax - core US team member - senior associate), and J. Commisso (M&A tax - core US team member - associate).	0.9	\$ 534	\$ 480.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Howard Steinberg	11/05/20	0.9 Call with various representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to brainstorm disposition scenarios for certain entities. KPMG Attendees: H. Steinberg (Engagement Partner), M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), I. Hirsch (International tax – core US team member - managing director), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate).	0.9	\$ 856	\$ 770.40
Isaac Hirsch	11/05/20	0.9 Call with various representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to brainstorm disposition scenarios for certain entities. KPMG Attendees: H. Steinberg (Engagement Partner), M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), I. Hirsch (International tax – core US team member - managing director), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate).	0.9	\$ 819	\$ 737.10
Jess Commisso	11/05/20	0.9 Call with various representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to brainstorm disposition scenarios for certain entities. KPMG Attendees: H. Steinberg (Engagement Partner), M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), I. Hirsch (International tax – core US team member - managing director), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate).	0.9	\$ 350	\$ 315.00
Mark Hoffenberg	11/05/20	0.9 Call with various representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to brainstorm disposition scenarios for certain entities. KPMG Attendees: H. Steinberg (Engagement Partner), M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), I. Hirsch (International tax – core US team member - managing director), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate).	0.9	\$ 980	\$ 882.00
Isaac Hirsch	11/05/20	Prepare for external call with Davis Polk and Akin Gump by reviewing most current version of Purdue cash tax model (0.5) and structure deck (0.6)	1.1	\$ 819	\$ 900.90
Ashley Armfield	11/05/20	(1.6) I. Hirsch, C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) discussion regarding updates to the Purdue cash tax model based on external call with other advisors (Akin, Davis Polk, multiple other firms).	1.6	\$ 534	\$ 854.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	11/05/20	(1.6) I. Hirsch, C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) discussion regarding updates to the Purdue cash tax model based on external call with other advisors (Akin, Davis Polk, multiple other firms).	1.6	\$ 794	\$ 1,270.40
Devon Rowles	11/05/20	(1.6) I. Hirsch, C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) discussion regarding updates to the Purdue cash tax model based on external call with other advisors (Akin, Davis Polk, multiple other firms).	1.6	\$ 350	\$ 560.00
Isaac Hirsch	11/05/20	(1.6) I. Hirsch, C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) discussion regarding updates to the Purdue cash tax model based on external call with other advisors (Akin, Davis Polk, multiple other firms).	1.6	\$ 819	\$ 1,310.40
Jess Commisso	11/05/20	(1.6) I. Hirsch, C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) discussion regarding updates to the Purdue cash tax model based on external call with other advisors (Akin, Davis Polk, multiple other firms).	1.6	\$ 350	\$ 560.00
Casey Nunez	11/06/20	(1.7) Performed M&A Tax Managing Director review of preliminary transfer pricing analysis prepared by KPMG transfer pricing to evaluate impact on cash tax modeling.	1.7	\$ 794	\$ 1,349.80
Ashley Armfield	11/09/20	(1.2) Conference call between D. Holland (Washington National Tax), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to walk-through the updated Purdue cash tax model as well as discussing further refinements to the model and key modeling assumptions	1.2	\$ 534	\$ 640.80
Casey Nunez	11/09/20	(1.2) Conference call between D. Holland (Washington National Tax), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to walk-through the updated Purdue cash tax model as well as discussing further refinements to the model and key modeling assumptions	1.2	\$ 794	\$ 952.80
Devon Rowles	11/09/20	(1.2) Conference call between D. Holland (Washington National Tax), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to walk-through the updated Purdue cash tax model as well as discussing further refinements to the model and key modeling assumptions	1.2	\$ 350	\$ 420.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	11/09/20	(1.2) Conference call between D. Holland (Washington National Tax), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to walk-through the updated Purdue cash tax model as well as discussing further refinements to the model and key modeling assumptions	1.2	\$ 985	\$ 1,182.00
Isaac Hirsch	11/09/20	(1.2) Conference call between D. Holland (Washington National Tax), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to walk-through the updated Purdue cash tax model as well as discussing further refinements to the model and key modeling assumptions	1.2	\$ 819	\$ 982.80
Jess Commisso	11/09/20	(1.2) Conference call between D. Holland (Washington National Tax), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to walk-through the updated Purdue cash tax model as well as discussing further refinements to the model and key modeling assumptions	1.2	\$ 350	\$ 420.00
Ashley Armfield	11/09/20	1.4 C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) call to discuss updates to the cash tax model and overall engagement next steps.	1.4	\$ 534	\$ 747.60
Casey Nunez	11/09/20	1.4 C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) call to discuss updates to the cash tax model and overall engagement next steps.	1.4	\$ 794	\$ 1,111.60
Devon Rowles	11/09/20	1.4 C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) call to discuss updates to the cash tax model and overall engagement next steps.	1.4	\$ 350	\$ 490.00
Jess Commisso	11/09/20	1.4 C. Nunez, A. Armfield, D. Rowles, and J. Commisso (all KPMG) call to discuss updates to the cash tax model and overall engagement next steps.	1.4	\$ 350	\$ 490.00
Casey Nunez	11/09/20	(1.7) Performed M&A Tax Managing Director review of updated potential tax deduction calculations in the cash tax model.	1.7	\$ 794	\$ 1,349.80
Ashley Armfield	11/09/20	1.7 Updating the Purdue Pharma cash tax model based on review comments received from C. Nunez (KPMG)	1.9	\$ 534	\$ 1,014.60
Ashley Armfield	11/09/20	1.9 Drafting cash tax model methodology flow to facilitate KPMG project team review and concurrently provided additional detail - as needed.	1.9	\$ 534	\$ 1,014.60

EXHIBIT C1

Purdue Pharma L.P.

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Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	11/09/20	(3.1) Performed Managing Director review of updates to cash tax model in preparation for project team regroup to discuss with KPMG WNT	3.1	\$ 819	\$ 2,538.90
Ashley Armfield	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 534	\$ 320.40
Molly Minnear	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 868	\$ 520.80
Casey Nunez	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 794	\$ 476.40
Douglas Holland	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 985	\$ 591.00
Frankie Angeleri	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 533	\$ 319.80

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 819	\$ 491.40
Jess Commisso	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 350	\$ 210.00
Kieran Taylor	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 744	\$ 446.40
Pete DiMatteo	11/10/20	0.6 D. Holland (Washington National Tax), M. Minnear (Transfer Pricing), K. Taylor (Transfer Pricing), F. Angeleri (Transfer Pricing), I. Hirsch (M&A tax core US team member), C. Nunez (M&A tax core US team member), P. DiMatteo (M&A tax core US team member), A. Armfield (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) discussion regarding transfer pricing findings to date as well as next steps for the transfer pricing team to perform additional work.	0.6	\$ 650	\$ 390.00
Ashley Armfield	11/10/20	0.8 Review of email communication from I. Hirsch (KPMG) relating to discussion with the transfer pricing team and historical transactions between potential disposition entities.	0.8	\$ 534	\$ 427.20
Howard Steinberg	11/10/20	Review of latest version of cash tax modeling assumptions and concurrently providing comments.	1.6	\$ 856	\$ 1,369.60
Kieran Taylor	11/10/20	Senior Manager review of transfer pricing documents provided by the company in advance of considering further analysis to be performed, and concurrently exploring potential tax savings opportunities.	1.6	\$ 744	\$ 1,190.40
Devon Rowles	11/10/20	2.3 Created a narrative summary for Purdue cash tax model to assist/facilitate review of the model and key assumptions	2.3	\$ 350	\$ 805.00

EXHIBIT C1

Purdue Pharma L.P.

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Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	11/10/20	2.6 Creation of cash tax model narrative to outline the flow of proceeds within the model.	2.6	\$ 350	\$ 910.00
Isaac Hirsch	11/10/20	(2.9) Performed Managing Director level analysis of various income allocation scenarios on cash tax modeling	2.9	\$ 819	\$ 2,375.10
Isaac Hirsch	11/11/20	(0.6) Call between I. Hirsch and C. Nunez (both KPMG) to discuss potential options for shifts of value to mitigate tax liabilities in cash tax modeling	0.6	\$ 819	\$ 491.40
Casey Nunez	11/11/20	(0.6) Call between I. Hirsch and C. Nunez (both KPMG) to discuss potential options for shifts of value to mitigate tax liabilities in cash tax modeling	0.6	\$ 794	\$ 476.40
Ashley Armfield	11/11/20	1.1 Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding updates to cash tax model and deliverable preparation as of 11/11/2020.	1.1	\$ 534	\$ 587.40
Devon Rowles	11/11/20	1.1 Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding updates to cash tax model and deliverable preparation as of 11/11/2020.	1.1	\$ 350	\$ 385.00
Jess Commisso	11/11/20	1.1 Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding updates to cash tax model and deliverable preparation as of 11/11/2020.	1.1	\$ 350	\$ 385.00
Kieran Taylor	11/11/20	0.2 Call with K. Taylor (KPMG) and F. Angeleri (KPMG) to discuss next steps related to Purdue transfer pricing process	0.2	\$ 744	\$ 148.80
Frankie Angeleri	11/11/20	0.2 Call with K. Taylor (KPMG) and F. Angeleri (KPMG) to discuss next steps related to Purdue transfer pricing process	0.2	\$ 533	\$ 106.60
Frankie Angeleri	11/11/20	1.6 Creating information request list related to the next steps of transfer pricing analysis	1.6	\$ 533	\$ 852.80
Jess Commisso	11/11/20	2.1 Creation of cash tax model along with related PowerBI deliverable in preparation for call with broader KPMG bankruptcy team.	2.1	\$ 350	\$ 735.00
Devon Rowles	11/11/20	2.2 Updating the Purdue cash tax model deliverable based on senior associate (A. Armfield) review comments received.	2.2	\$ 350	\$ 770.00
Ashley Armfield	11/11/20	2.5 Preparing updates to cash tax model for sensitivity analysis of potential transfer pricing adjustment.	2.5	\$ 534	\$ 1,335.00
Ashley Armfield	11/12/20	0.3 Performed Senior associate review and concurrently drafted review comments on cash tax deliverable prepared by J. Commisso (KPMG).	0.3	\$ 534	\$ 160.20
Ashley Armfield	11/12/20	0.4 Conference call between G. Lawson (KPMG Singapore tax specialist), R. Lee (KPMG Singapore tax specialist), S. Basak (KPMG Singapore tax specialist) A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss potential tax attributes of the Singapore disposition entity.	0.4	\$ 534	\$ 213.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	11/12/20	0.4 Conference call between G. Lawson (KPMG Singapore tax specialist), R. Lee (KPMG Singapore tax specialist), S. Basak (KPMG Singapore tax specialist) A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss potential tax attributes of the Singapore disposition entity.	0.4	\$ 350	\$ 140.00
Gordon Lawson	11/12/20	0.4 Conference call between G. Lawson (KPMG Singapore tax specialist), R. Lee (KPMG Singapore tax specialist), S. Basak (KPMG Singapore tax specialist) A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss potential tax attributes of the Singapore disposition entity.	0.4	\$ 791	\$ 316.40
Roger Lee	11/12/20	0.4 Conference call between G. Lawson (KPMG Singapore tax specialist), R. Lee (KPMG Singapore tax specialist), S. Basak (KPMG Singapore tax specialist) A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss potential tax attributes of the Singapore disposition entity.	0.4	\$ 371	\$ 148.40
Sayan Basak	11/12/20	0.4 Conference call between G. Lawson (KPMG Singapore tax specialist), R. Lee (KPMG Singapore tax specialist), S. Basak (KPMG Singapore tax specialist) A. Armfield (M&A tax – core US team member), and D. Rowles (M&A tax – core US team member) to discuss potential tax attributes of the Singapore disposition entity.	0.4	\$ 124	\$ 49.60
Ashley Armfield	11/12/20	(0.6) Meeting with I. Hirsch and A. Armfield (KPMG) to discuss cash tax updates in preparation for external call with advisors (Akin, Davis Polk, etc.)	0.6	\$ 534	\$ 320.40
Isaac Hirsch	11/12/20	(0.6) Meeting with I. Hirsch and A. Armfield (KPMG) to discuss cash tax updates in preparation for external call with advisors (Akin, Davis Polk, etc.)	0.6	\$ 819	\$ 491.40
Mark Hoffenberg	11/12/20	Conference call between M. Hoffenberg (Washington National Tax) (partial attendance (0.5), H. Steinberg (M&A tax core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss potential Purdue transfer pricing analysis and the next iteration of the Purdue cash tax model deliverable.	0.5	\$ 980	\$ 490.00
Casey Nunez	11/12/20	Conference call between M. Hoffenberg (Washington National Tax) (partial attendance (0.5), H. Steinberg (M&A tax core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss potential Purdue transfer pricing analysis and the next iteration of the Purdue cash tax model deliverable.	0.7	\$ 794	\$ 555.80

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

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Name	Date	Description	Hours	Rate	Amount
Devon Rowles	11/12/20	Conference call between M. Hoffenberg (Washington National Tax) (partial attendance (0.5), H. Steinberg (M&A tax core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss potential Purdue transfer pricing analysis and the next iteration of the Purdue cash tax model deliverable.	0.7	\$ 350	\$ 245.00
Douglas Holland	11/12/20	Conference call between M. Hoffenberg (Washington National Tax) (partial attendance (0.5), H. Steinberg (M&A tax core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss potential Purdue transfer pricing analysis and the next iteration of the Purdue cash tax model deliverable.	0.7	\$ 985	\$ 689.50
Howard Steinberg	11/12/20	Conference call between M. Hoffenberg (Washington National Tax) (partial attendance (0.5), H. Steinberg (M&A tax core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss potential Purdue transfer pricing analysis and the next iteration of the Purdue cash tax model deliverable.	0.7	\$ 856	\$ 599.20
Isaac Hirsch	11/12/20	Conference call between M. Hoffenberg (Washington National Tax) (partial attendance (0.5), H. Steinberg (M&A tax core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss potential Purdue transfer pricing analysis and the next iteration of the Purdue cash tax model deliverable.	0.7	\$ 819	\$ 573.30
Jess Commisso	11/12/20	Conference call between M. Hoffenberg (Washington National Tax) (partial attendance (0.5), H. Steinberg (M&A tax core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax core US team member), C. Nunez (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss potential Purdue transfer pricing analysis and the next iteration of the Purdue cash tax model deliverable.	0.7	\$ 350	\$ 245.00
Ashley Armfield	11/12/20	(0.8) Call with I. Hirsch, C. Nunez, A. Armfield, and J. Commisso (all KPMG) to discuss updates to the cash tax model related to potential transfer pricing adjustments.	0.8	\$ 534	\$ 427.20

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November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	11/12/20	(0.8) Call with I. Hirsch, C. Nunez, A. Armfield, and J. Commisso (all KPMG) to discuss updates to the cash tax model related to potential transfer pricing adjustments.	0.8	\$ 794	\$ 635.20
Isaac Hirsch	11/12/20	(0.8) Call with I. Hirsch, C. Nunez, A. Armfield, and J. Commisso (all KPMG) to discuss updates to the cash tax model related to potential transfer pricing adjustments.	0.8	\$ 819	\$ 655.20
Jess Commisso	11/12/20	(0.8) Call with I. Hirsch, C. Nunez, A. Armfield, and J. Commisso (all KPMG) to discuss updates to the cash tax model related to potential transfer pricing adjustments.	0.8	\$ 350	\$ 280.00
Jess Commisso	11/12/20	0.8 Continue, from same day, to update the Purdue cash tax model along with the related PowerBI deliverable pursuant to external call.	0.8	\$ 350	\$ 280.00
Douglas Holland	11/12/20	Performed Principal Washington National Tax review of updated cash Purdue cash tax model deliverable (0.5) and list of assumptions (0.5) to prepare for Friday 11/13 call.	1.0	\$ 985	\$ 985.00
Casey Nunez	11/12/20	(1.4) Performed M&A Tax Managing Director review of updates to cash tax model with regards to additional sensitivity analyses	1.4	\$ 794	\$ 1,111.60
Isaac Hirsch	11/12/20	(2.9) Performed Managing Director review of updates to cash tax model in preparation for upcoming call with Davis Polk and Akin Gump	2.9	\$ 819	\$ 2,375.10
Jess Commisso	11/12/20	3.9 Updates to the cash tax model along with the related PowerBI deliverable pursuant to results of external call (on same day).	3.9	\$ 350	\$ 1,365.00
Jess Commisso	11/13/20	0.9 Updates to cash tax model and PowerBI deliverable pursuant to sharing with broader bankruptcy team.	0.9	\$ 350	\$ 315.00
Ashley Armfield	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 534	\$ 587.40
Casey Nunez	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 794	\$ 873.40

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November 1, 2020 through November 30, 2020

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Name	Date	Description	Hours	Rate	Amount
Devon Rowles	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 350	\$ 385.00
Douglas Holland	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 985	\$ 1,083.50
Howard Steinberg	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 856	\$ 941.60
Isaac Hirsch	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 819	\$ 900.90
Jess Commisso	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 350	\$ 385.00

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	11/13/20	1.1 Conference call between M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss potential Purdue transfer pricing methodologies and next steps for the broader team.	1.1	\$ 980	\$ 1,078.00
Isaac Hirsch	11/13/20	(1.2) Prepare for upcoming external call with Davis Polk and Akin Gump by reviewing the latest version of the Purdue cash tax model as of 11/13/2020.	1.2	\$ 819	\$ 982.80
Isaac Hirsch	11/13/20	(1.4) Performed Managing Director review of updated cash tax model deliverable	1.4	\$ 819	\$ 1,146.60
Casey Nunez	11/13/20	(1.8) Perform M&A Tax Managing Director review of updated cash tax model deliverable for distribution	1.8	\$ 794	\$ 1,429.20
Frankie Angeleri	11/16/20	0.4 Meeting with M. Minnear, P. Subramanian, K. Taylor, and F. Angeleri (all KPMG) to inform P. Subramanian of our transfer pricing findings and discuss next steps in the transfer pricing analysis	0.4	\$ 533	\$ 213.20
Kieran Taylor	11/16/20	0.4 Meeting with M. Minnear, P. Subramanian, K. Taylor, and F. Angeleri (all KPMG) to inform P. Subramanian of our transfer pricing findings and discuss next steps in the transfer pricing analysis	0.4	\$ 744	\$ 297.60
Molly Minnear	11/16/20	0.4 Meeting with M. Minnear, P. Subramanian, K. Taylor, and F. Angeleri (all KPMG) to inform P. Subramanian of our transfer pricing findings and discuss next steps in the transfer pricing analysis	0.4	\$ 868	\$ 347.20
Prita Subramanian	11/16/20	0.4 Meeting with M. Minnear, P. Subramanian, K. Taylor, and F. Angeleri (all KPMG) to note the information regarding our transfer pricing findings and discuss next steps in the transfer pricing analysis	0.4	\$ 980	\$ 392.00
Ashley Armfield	11/16/20	Review of latest member firm email communication received pursuant to Purdue cash tax model updates.	0.4	\$ 534	\$ 213.60
Casey Nunez	11/16/20	(1.3) Perform M&A Tax Managing Director review of final deliverable of updated model	1.3	\$ 794	\$ 1,032.20
Isaac Hirsch	11/16/20	(1.8) Performed Managing Director review of updated cash tax model summary and concurrently noted review comments.	1.8	\$ 819	\$ 1,474.20
Frankie Angeleri	11/16/20	2.0 Preparing a royalty summary for the Purdue Pharma structure from a transfer pricing perspective	2.1	\$ 533	\$ 1,119.30
Ashley Armfield	11/17/20	0.3 Updated draft email - based on managing director comments - pursuant to circulating cash tax model updates for review by KPMG WNT.	0.3	\$ 534	\$ 160.20

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Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	11/17/20	0.6 Drafting initial email relating to updates performed to cash tax model relating to potential historical adjustments of the Company.	0.6	\$ 534	\$ 320.40
Jess Commisso	11/17/20	1.3 Updates to cash tax model and related to PowerBI deliverable pursuant to sharing with broader bankruptcy team.	1.3	\$ 350	\$ 455.00
Isaac Hirsch	11/17/20	Performed Managing Director review of updated Purdue cash tax model and concurrently drafted review comments related to same.	2.2	\$ 819	\$ 1,801.80
Kieran Taylor	11/18/20	Call with F. Angeleri (KPMG) to discuss findings in transfer pricing summary	0.3	\$ 744	\$ 223.20
Frankie Angeleri	11/18/20	Call with K. Taylor (KPMG) to discuss findings in transfer pricing summary	0.3	\$ 533	\$ 159.90
Casey Nunez	11/18/20	(0.4) Correspondence with project team via email regarding next steps of cash tax analysis	0.4	\$ 794	\$ 317.60
Isaac Hirsch	11/18/20	(1.1) Performed Managing Director review of updated cash tax model and concurrently drafted review comments from an international tax perspective.	1.1	\$ 819	\$ 900.90
Frankie Angeleri	11/18/20	1.4 Prepared flow chart as part of the overall summary of transfer pricing; 0.2 Drafted email to K. Taylor (KPMG) with relevant documentation to assist in transfer pricing summary.	1.6	\$ 533	\$ 852.80
Isaac Hirsch	11/18/20	(1.8) Performed Managing Director review of updated memo related to assumptions to Purdue cash tax model	1.8	\$ 819	\$ 1,474.20
Ashley Armfield	11/19/20	0.4 Revised the Purdue tax cash assumptions based on results of call with KPMG WNT.	0.4	\$ 534	\$ 213.60
Ashley Armfield	11/19/20	(0.6) Conference call between C. Nunez, I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso (KPMG) to discuss updates to the Purdue cash tax model for potential transfer pricing adjustment as well as upcoming client deliverable and overall engagement next steps.	0.6	\$ 534	\$ 320.40
Casey Nunez	11/19/20	(0.6) Conference call between C. Nunez, I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso (KPMG) to discuss updates to the Purdue cash tax model for potential transfer pricing adjustment as well as upcoming client deliverable and overall engagement next steps.	0.6	\$ 794	\$ 476.40
Isaac Hirsch	11/19/20	(0.6) Conference call between C. Nunez, I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso (KPMG) to discuss updates to the Purdue cash tax model for potential transfer pricing adjustment as well as upcoming client deliverable and overall engagement next steps.	0.6	\$ 819	\$ 491.40
Jess Commisso	11/19/20	(0.6) Conference call between C. Nunez, I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso (KPMG) to discuss updates to the Purdue cash tax model for potential transfer pricing adjustment as well as upcoming client deliverable and overall engagement next steps.	0.6	\$ 350	\$ 210.00

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Pete DiMatteo	11/19/20	(0.6) Conference call between C. Nunez, I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso (KPMG) to discuss updates to the Purdue cash tax model for potential transfer pricing adjustment as well as upcoming client deliverable and overall engagement next steps.	0.6	\$ 650	\$ 390.00
Ashley Armfield	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 534	\$ 320.40
Bela Unell	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 905	\$ 543.00
Casey Nunez	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 794	\$ 476.40
Devon Rowles	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 350	\$ 210.00

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Douglas Holland	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 985	\$ 591.00
Howard Steinberg	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 856	\$ 513.60
Isaac Hirsch	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 819	\$ 491.40
Jess Commisso	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 350	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 980	\$ 588.00
Pete DiMatteo	11/19/20	(0.6) M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), B. Unell (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) internal discussion to finalize client deliverable and prepare for external call.	0.6	\$ 650	\$ 390.00
Ashley Armfield	11/19/20	0.8 Call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the Purdue cash tax model, specifically to address a potential transfer pricing adjustment.	0.8	\$ 534	\$ 427.20
Devon Rowles	11/19/20	0.8 Call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the Purdue cash tax model, specifically to address a potential transfer pricing adjustment.	0.8	\$ 350	\$ 280.00
Ashley Armfield	11/19/20	0.8 Performed review of project team call notes in preparation to discuss updates that need to be performed to cash tax model.	0.8	\$ 534	\$ 427.20
Mark Hoffenberg	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 980	\$ 882.00

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Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 794	\$ 714.60
Howard Steinberg	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 856	\$ 770.40
Bela Unell	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 905	\$ 814.50

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 819	\$ 737.10
Ashley Armfield	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 534	\$ 480.60
Devon Rowles	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 350	\$ 315.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 985	\$ 886.50
Jess Commisso	11/19/20	0.9 M. Hoffenberg (Washington National Tax - Project Partner), H. Steinberg (M&A tax – Project Partner / Lead), D. Holland (Washington National Tax - International tax specialist), B. Unell (Washington National Tax - Corporate bankruptcy and restructuring specialist), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member)(all KPMG) external call with representatives from Alix Partners, PJT Partners, Province, FTI Consulting, Jefferies, Kramer Levin, David Polk, and Akin Gump to discuss current project status and next steps.	0.9	\$ 350	\$ 315.00
Casey Nunez	11/19/20	(1.2) Performed M&A Tax Managing Director review of updated cash tax model assumptions for inclusion in deliverable.	1.2	\$ 794	\$ 952.80
Ashley Armfield	11/19/20	1.8 Updates to the Purdue cash tax model deliverable to be shared on external call with Akin Gump and Davis Polk.	1.8	\$ 534	\$ 961.20
Jess Commisso	11/19/20	2.2 Preparation of cash tax model client deliverable pursuant to external call with Akin Gump, Davis Polk and various other advisors.	2.2	\$ 350	\$ 770.00
Devon Rowles	11/19/20	2.6 Updating the Purdue cash tax model for senior associate review comments, specifically regarding inclusion of a potential transfer pricing adjustment	2.6	\$ 350	\$ 910.00
Isaac Hirsch	11/19/20	(3.1) Performed Managing Director review of updates to cash tax model, as of 11/19/2020, for purposes of circulating externally to Akin and Davis Polk.	3.1	\$ 819	\$ 2,538.90
Casey Nunez	11/20/20	(0.9) Tax Managing Director correspondence with project team regarding timing of deliverables through year end.	0.9	\$ 794	\$ 714.60
Jess Commisso	11/20/20	1.8 Review of AlixPartners cash transfer analysis pursuant to sharing notes with the broader KPMG team.	1.8	\$ 350	\$ 630.00
Ashley Armfield	11/20/20	2.9 Senior Associate review of recent changes to cash tax model as prepared by D. Rowles - while concurrently providing comments.	2.9	\$ 534	\$ 1,548.60

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	11/20/20	3.9 Continue (from prior day) updating the Purdue cash tax model for senior associate review comments, specifically regarding inclusion of a potential transfer pricing adjustment	3.9	\$ 350	\$ 1,365.00
Ashley Armfield	11/21/20	1.6 Updates to cash tax model relating to sensitivity analysis associated with a potential transfer pricing adjustment (as requested by external counsel).	1.6	\$ 534	\$ 854.40
Ashley Armfield	11/21/20	2.3 Drafting a summary of key factors that are driving cash tax liability for Purdue modeling pursuant to request from Akin.	2.3	\$ 534	\$ 1,228.20
Howard Steinberg	11/23/20	(0.3) Call with T. Matlock (Davis Polk), S. Davidov (Akin Gump), M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), I. Hirsch (International tax – core US team member) (all KPMG) to discuss potential Dutch and Canadian tax planning relating to the proposed settlement;	0.3	\$ 856	\$ 256.80
Isaac Hirsch	11/23/20	(0.3) Call with T. Matlock (Davis Polk), S. Davidov (Akin Gump), M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), I. Hirsch (International tax – core US team member) (all KPMG) to discuss potential Dutch and Canadian tax planning relating to the proposed settlement;	0.3	\$ 819	\$ 245.70
Mark Hoffenberg	11/23/20	(0.3) Call with T. Matlock (Davis Polk), S. Davidov (Akin Gump), M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), I. Hirsch (International tax – core US team member) (all KPMG) to discuss potential Dutch and Canadian tax planning relating to the proposed settlement;	0.3	\$ 980	\$ 294.00
Ashley Armfield	11/23/20	0.4 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the Purdue cash tax model, specifically regarding a summary of the impact of a potential transfer pricing adjustment.	0.4	\$ 534	\$ 213.60
Devon Rowles	11/23/20	0.4 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the Purdue cash tax model, specifically regarding a summary of the impact of a potential transfer pricing adjustment.	0.4	\$ 350	\$ 140.00
Isaac Hirsch	11/23/20	(0.5) Performed international tax managing director level analysis of treaty withholding rates for purposes of Purdue cash tax modeling.	0.5	\$ 819	\$ 409.50
Isaac Hirsch	11/23/20	(0.9) Performed Managing Director review of updates to Dutch and Canadian planning deck for purposes of circulation to Akin and Davis Polk	0.9	\$ 819	\$ 737.10
Howard Steinberg	11/23/20	(0.9) Review of client deliverables for updated cash tax model regarding tax analysis of potential entity dispositions.	0.9	\$ 856	\$ 770.40
Douglas Holland	11/23/20	Performed Principal WNT level analysis over U.S. tax treatment of transfer pricing adjustments (as part of cash tax model updates) in order to respond to core team questions related to same.	1.0	\$ 985	\$ 985.00

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	11/23/20	1.1 Updating cash tax model scenarios to illustrate impact of potential income from transfer pricing adjustment at Purdue entity.	1.1	\$ 534	\$ 587.40
Ashley Armfield	11/23/20	1.4 Conference call between A. Armfield, D. Rowles, and J. Commisso (all KPMG) to discuss updates to the Purdue cash tax model based on I. Hirsh (KPMG Managing Director) review comments, specifically regarding the calculation and related assumptions for a potential transfer pricing adjustment.	1.4	\$ 534	\$ 747.60
Devon Rowles	11/23/20	1.4 Conference call between A. Armfield, D. Rowles, and J. Commisso (all KPMG) to discuss updates to the Purdue cash tax model based on I. Hirsh (KPMG Managing Director) review comments, specifically regarding the calculation and related assumptions for a potential transfer pricing adjustment.	1.4	\$ 350	\$ 490.00
Jess Commisso	11/23/20	1.4 Conference call between A. Armfield, D. Rowles, and J. Commisso (all KPMG) to discuss updates to the Purdue cash tax model based on I. Hirsh (KPMG Managing Director) review comments, specifically regarding the calculation and related assumptions for a potential transfer pricing adjustment.	1.4	\$ 350	\$ 490.00
Isaac Hirsch	11/23/20	(1.4) I. Hirsch and A. Armfield (both KPMG) meeting to discuss cash tax model updates relating to sensitivity analysis of potential tax adjustments.	1.4	\$ 819	\$ 1,146.60
Ashley Armfield	11/23/20	(1.4) I. Hirsch and A. Armfield (both KPMG) meeting to discuss cash tax model updates relating to sensitivity analysis of potential tax adjustments.	1.4	\$ 534	\$ 747.60
Ashley Armfield	11/23/20	1.6 Performed Senior Associate review of updates to draft of key tax assumptions to be shared with external family counsel (Debevoise & Plimpton).	1.6	\$ 534	\$ 854.40
Casey Nunez	11/23/20	Perform M&A Tax Managing Director review of key assumptions and conclusions document intended to assist in reconciling KPMG tax findings with those of certain other advisors.	1.9	\$ 794	\$ 1,508.60
Ashley Armfield	11/23/20	2.1 Updating cash tax model per review comments from I. Hirsch and C. Nunez (both KPMG) relating to sensitivity analysis for a potential prior year tax adjustment.	2.1	\$ 534	\$ 1,121.40
Kieran Taylor	11/23/20	Review of draft royalty arrangement summary of Purdue's international structure, including commentary on potential adjustments - from a transfer pricing perspective.	2.1	\$ 744	\$ 1,562.40
Pete DiMatteo	11/23/20	2.2 Performed international tax manager analysis regarding treatment of certain tax credits.	2.2	\$ 650	\$ 1,430.00
Isaac Hirsch	11/23/20	(2.6) Performed Managing Director review of list of material assumptions to cash tax model.	2.6	\$ 819	\$ 2,129.40
Isaac Hirsch	11/23/20	(3.1) Performed Managing Director review of updates to the Purdue cash tax model for purposes of estimating the sensitivity of net proceeds to valuation shifts	3.1	\$ 819	\$ 2,538.90

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	11/23/20	3.9 Updates to the Purdue cash tax model to show impact of the potential transfer pricing adjustment - per senior associate (A. Armfield) review comments	3.9	\$ 350	\$ 1,365.00
Bela Unell	11/24/20	(.1) Technical correspondence with I Hirsch, C Nunez, A Armfield (all KPMG) regarding assumptions to the updated Purdue cash tax model	0.1	\$ 905	\$ 90.50
Frankie Angeleri	11/24/20	0.1 Communication with K. Taylor (KPMG) regarding next steps related to transfer pricing summary.	0.1	\$ 533	\$ 53.30
Frankie Angeleri	11/24/20	0.6 Responded to questions posed by K. Taylor (KPMG) related to the transfer pricing summary.	0.6	\$ 533	\$ 319.80
Ashley Armfield	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 534	\$ 373.80
Bela Unell	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 905	\$ 633.50

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Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Casey Nunez	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 794	\$ 555.80
Douglas Holland	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 985	\$ 689.50
Isaac Hirsch	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 819	\$ 573.30

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Purdue Pharma L.P.

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Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 350	\$ 245.00
Mark Hoffenberg	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 980	\$ 686.00
Pete DiMatteo	11/24/20	(0.7) Call with M. Hoffenberg (Washington National Tax - lead tax partner / restructuring tax specialist), H. Steinberg (M&A tax – core US team member - lead tax partner / engagement partner), D. Holland (Washington National Tax - international tax specialist - Managing Director), B. Unell (Washington National Tax corporate tax and restructuring specialist - Managing Director), I. Hirsch (International tax – core US team member - Managing Director), C. Nunez (M&A tax – core US team member - Managing Director), P. DiMatteo (International tax – core US team member - manager), A. Armfield (M&A tax – core US team member - senior associate), and J. Commisso (M&A tax – core US team member - associate) (all KPMG) to discuss client deliverable and updates to the transfer pricing analysis.	0.7	\$ 650	\$ 455.00
Ashley Armfield	11/24/20	0.8 Senior Associate review of Canadian and Dutch planning structure deck.	0.8	\$ 534	\$ 427.20
Douglas Holland	11/24/20	Performed WNT Partner review of Key Assumption Discussion (to be provided to client as part of ongoing cash tax proceeds modeling and analysis) and concurrently noted review comments.	1.0	\$ 985	\$ 985.00
Bela Unell	11/24/20	(1.3) Performed WNT review of technical assumptions document.	1.3	\$ 905	\$ 1,176.50

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Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	11/24/20	1.3 Updating example of transfer pricing impact on cash taxes to be discussed with WNT team.	1.3	\$ 534	\$ 694.20
Ashley Armfield	11/24/20	1.9 Updating example of transfer pricing impact on cash taxes based on comments received from KPMG WNT team.	1.9	\$ 534	\$ 1,014.60
Ashley Armfield	11/24/20	2.2 Performed Senior Associate review of notes prepared by J. Comisso (KPMG) related to Alix Partners Cash transfers of Value analysis in Court document 654 and concurrently providing additional questions to be incorporated.	2.2	\$ 534	\$ 1,174.80
Pete DiMatteo	11/24/20	International tax manager revisions to a slide deck depicting contemplated Canadian (1.1) and Dutch (1.5) dispositions and related tax planning considerations.	2.6	\$ 650	\$ 1,690.00
Isaac Hirsch	11/24/20	(3.1) Prepare sensitivity analysis for cash tax modeling regarding effect of potential valuation shift.	3.1	\$ 819	\$ 2,538.90
Bela Unell	11/25/20	Performed WNT review of Purdue cash tax model deliverable and related modeling assumptions	0.2	\$ 905	\$ 181.00
Isaac Hirsch	11/25/20	(0.8) Draft cover email to accompany cash tax model deliverables for sending to Akin Gump and Davis Polk	0.8	\$ 819	\$ 655.20
Howard Steinberg	11/25/20	Performed Lead Partner review of the updated deliverable regarding proposed tax planning for potential Dutch and Canadian disposition entities.	1.0	\$ 856	\$ 856.00
Isaac Hirsch	11/25/20	(1.1) Performed Managing director review of updated deliverable regarding proposed planning for Dutch and Canadian independent affiliated companies	1.1	\$ 819	\$ 900.90
Pete DiMatteo	11/25/20	Continued (from 11/24) to perform International tax manager revisions to Purdue slide deck depicting contemplated Canadian (0.5) and Dutch (0.6) dispositions and related tax planning considerations	1.1	\$ 650	\$ 715.00
Ashley Armfield	11/25/20	(1.6) Meeting with I. Hirsch and A. Armfield (KPMG) to discuss and concurrently perform updates to cash tax model deliverable based on review comments from KPMG Washington National Tax - pursuant to finalizing /sending to Akin Gump and Davis Polk.	1.6	\$ 534	\$ 854.40
Isaac Hirsch	11/25/20	(1.6) Meeting with I. Hirsch and A. Armfield (KPMG) to discuss and concurrently perform updates to cash tax model deliverable based on review comments from KPMG Washington National Tax - pursuant to finalizing /sending to Akin Gump and Davis Polk.	1.6	\$ 819	\$ 1,310.40
Mark Hoffenberg	11/25/20	Performed WNT Principal review of the Purdue Pharma transfer pricing model and concurrently drafted review comments.	1.6	\$ 980	\$ 1,568.00
Ashley Armfield	11/25/20	1.8 Incorporating revisions into cash tax model deliverable based on comments from KPMG project team prior to being sent to Davis Polk and Akin Gump.	1.8	\$ 534	\$ 961.20
Pete DiMatteo	11/25/20	1.9 Performed international tax manager analysis regarding various Irish Mundipharma subsidiaries.	1.9	\$ 650	\$ 1,235.00

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Bankruptcy Tax Consulting Services

November 1, 2020 through November 30, 2020

(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	11/25/20	(2.1) Perform Managing Director review of key assumptions prior to circulating to certain advisors.	2.1	\$ 819	\$ 1,719.90
Isaac Hirsch	11/25/20	(3.2) Perform Managing Director review of example calculations for purposes of analyzing effect of transfer pricing adjustment	3.2	\$ 819	\$ 2,620.80
Ashley Armfield	11/30/20	0.3 Drafting email to J. Commisso (KPMG) relating to transfer of cash summary prepared by Alix Partners, asking follow up questions pursuant to providing summary internally.	0.3	\$ 534	\$ 160.20
Ashley Armfield	11/30/20	0.4 Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss potential transfer pricing adjustment between Purdue and various Mundipharma entities.	0.4	\$ 534	\$ 213.60
Devon Rowles	11/30/20	0.4 Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss potential transfer pricing adjustment between Purdue and various Mundipharma entities.	0.4	\$ 350	\$ 140.00
Isaac Hirsch	11/30/20	0.4 Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss potential transfer pricing adjustment between Purdue and various Mundipharma entities.	0.4	\$ 819	\$ 327.60
Jess Commisso	11/30/20	0.4 Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss potential transfer pricing adjustment between Purdue and various Mundipharma entities.	0.4	\$ 350	\$ 140.00
Pete DiMatteo	11/30/20	0.4 Conference call between I. Hirsch, P. DiMatteo, A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss potential transfer pricing adjustment between Purdue and various Mundipharma entities.	0.4	\$ 650	\$ 260.00
Jess Commisso	11/30/20	0.6 Updates to the Transfer Pricing deliverable pursuant to providing final deliverable to client.	0.6	\$ 350	\$ 210.00
Jess Commisso	11/30/20	0.8 Updates to the cash tax model per KPMG senior associate (A. Armfield) comments.	0.8	\$ 350	\$ 280.00
Isaac Hirsch	11/30/20	(0.9) Performed managing director review of draft summary to analyze the effect of a potential transfer pricing adjustment on cash tax modeling.	0.9	\$ 819	\$ 737.10
Kieran Taylor	11/30/20	Senior Manager review of draft transfer pricing summary email to send to core M&A tax team detailing the potential options for a prior year transfer pricing adjustment to be processed in the current year.	0.9	\$ 744	\$ 669.60
Ashley Armfield	11/30/20	(1.0) Meeting with I. Hirsch and A. Armfield (KPMG) to discuss preparation for external meeting with advisors to take place on 12/1 relating to cash tax planning and sensitivity analysis relating to potential tax adjustments.	1.0	\$ 534	\$ 534.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
 November 1, 2020 through November 30, 2020
(includes time not previously billed)

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	11/30/20	(1.0) Meeting with I. Hirsch and A. Armfield (KPMG) to discuss preparation for external meeting with advisors to take place on 12/1 relating to cash tax planning and sensitivity analysis relating to potential tax adjustments.	1.0	\$ 819	\$ 819.00
Devon Rowles	11/30/20	1.2 Updates to the Purdue cash tax model with regards to the change log - to document all updates as of 11/30.	1.2	\$ 350	\$ 420.00
Jess Commisso	11/30/20	2.4 Creation of cash distribution table per AlixPartners report to gain insight into cash flows between Purdue entities.	2.4	\$ 350	\$ 840.00
Total Bankruptcy Tax Consulting Services			<u>286.6</u>		<u>\$ 180,144.20</u>

EXHIBIT C2

Purdue Pharma L.P.

Case No. 19-23649

Non -Working Travel Time

November 1, 2020 through November 30, 2020

Name	Date	Description	Hours	Rate	Amount
		<i>no fees billed for these services in current month</i>			
		Total Non-Working Travel Time			<u>\$ -</u>

EXHIBIT C3

Purdue Pharma L.P.

Case No. 19-23649

Retention Services

November 1, 2020 through November 30, 2020

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u><u>0.0</u></u>		<u><u>\$ -</u></u>

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
 November 1, 2020 through November 30, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	11/02/20	0.3 Updated exhibit C1 of Purdue Pharma October fee statement to include data received from KPMG foreign member firms as of 11/2	0.3	\$ 202	\$ 60.60
Wendy Shaffer	11/05/20	0.8 Updated exhibit C1 of Purdue Pharma October fee appcaltion to include data received from KPMG foreign member firms as of 11/5/2020.	0.8	\$ 202	\$ 161.60
Wendy Shaffer	11/06/20	0.2 Finalized Purdue Pharma 3rd Interim documents and 0.1 Draft email to H. Steinberg (KPMG) to request review/approval of same	0.3	\$ 202	\$ 60.60
Wendy Shaffer	11/06/20	0.4 Updates to Purdue Pharma 3rd Interim fee statement documents per direction from M. Plangman (KPMG).	0.4	\$ 202	\$ 80.80
Wendy Shaffer	11/10/20	0.2 Updates to Purdue 3rd Interim per direction from C. Nunez (KPMG)	0.2	\$ 202	\$ 40.40
Wendy Shaffer	11/11/20	0.3 Communication with M. Plangman (KPMG) regarding additional changes requested to Purdue Pharma 3rd Interim fee application documents; 0.2 Finalized (PDF) Purdue Pharma 3rd Interim fee application and 0.1 Drafted email to send copy of same to M. Plangman (KPMG) for final review/approval; 0.1 Updates Purdue Pharma 3rd Interim PDF per M. Plangman (KPMG) and 0.1 Drafted email to M. Pera (Davis Polk) to request filing and services of KPMG's 3rd Interim fee application.	0.8	\$ 202	\$ 161.60
Wendy Shaffer	11/20/20	0.1 Begin to prepare Purdue Pharma September monthly fee statement cover sheet	0.1	\$ 202	\$ 20.20
Wendy Shaffer	11/20/20	2.9 Updated exhibit C1 of Purdue Pharma October monthly fee statement to include data received from KPMG US and foreign professionals as of 11/20/2020 and 0.4 finalized same in preparation to send to A. Armfield (KPMG) to request revisions to same with regards to previous comments from Davis Polk.	3.3	\$ 202	\$ 666.60
Casey Nunez	11/23/20	Performed Senior Manager review of monthly fee statement and concurrently drafted review comments to provide to W. Shaffer (KPMG).	1.0	\$ 794	\$ 794.00
Wendy Shaffer	11/24/20	0.2 Finalized Purdue Pharma October fee statement and 0.1 send to M. Plangman (KPMG) to request review/approval	0.3	\$ 202	\$ 60.60
Wendy Shaffer	11/24/20	0.7 Updates to Purdue Pharma October fee statement to include additional US/ foreign time detail received as of 11/24/2020.	0.7	\$ 202	\$ 141.40
Wendy Shaffer	11/24/20	1.1 Updates to Purdue Pharma October fee statement per direction from A. Armfield (KPMG)	1.1	\$ 202	\$ 222.20
Monica Plangman	11/29/20	0.1 Director review of final documents and approve.	0.1	\$ 279	\$ 27.90
Wendy Shaffer	11/29/20	0.1 Drafted email to Davis Polk to request filing and service of KPMG's October monthly fee statement	0.1	\$ 202	\$ 20.20
Wendy Shaffer	11/29/20	0.1 Drafted email to H. Steinberg (KPMG) to request approval/permission to apply electronic signature to Purdue Pharma October fee statement	0.1	\$ 202	\$ 20.20

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
November 1, 2020 through November 30, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	11/29/20	0.1 Finalized (PDF) Purdue October fee statement and 0.1 send copy of same to M. Plangman (KPMG) to request approval of same prior to sending to counsel for filing;	0.2	\$ 202	\$ 40.40
Monica Plangman	11/29/20	0.4 Director review of fee statement and concurrently provide comments.	0.4	\$ 279	\$ 111.60
Wendy Shaffer	11/29/20	0.5 Updates to Purdue October fee statement per direction from M. Plangman (KPMG).	0.5	\$ 202	\$ 101.00
Total Fee Application Preparation Services			<u>10.7</u>		<u>\$ 2,791.90</u>

EXHIBIT D

Purdue Pharma L.P.

Case No. 19-23649

Summary of Out of Pocket Expenses
November 1, 2020 through November 30, 2020

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Purdue Pharma L.P.

Case No. 19-23649

Detail of Out of Pocket Expenses

November 1, 2020 through November 30, 2020

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Schedule 3

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
Debtors. ¹	:	(Jointly Administered)

**TWELFTH MONTHLY FEE STATEMENT OF KPMG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS TAX CONSULTANT FOR THE DEBTORS
AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM DECEMBER 1, 2020 THROUGH DECEMBER 31, 2020**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020, <i>nunc pro tunc</i> to December 23, 2019
Period for Which Compensation and Reimbursement is Sought:	December 1, 2020 through December 31, 2020
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 40,898.80
Less 20% Holdback:	\$ (8,179.76)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 32,719.04

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: February 4, 2021

/s/ Howard Steinberg

Howard Steinberg

Partner, KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

EXHIBIT A

Purdue Pharma L.P.

Case No. 19-23649

Summary Of Hours and Discounted Fees Incurred By Professional
December 1, 2020 through December 31, 2020

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Ashley Armfield	Senior Associate - M&A Tax	US	8.0	\$ 534	\$ 4,272.00
Bela Unell	Managing Director - Washington National Tax	US	1.1	\$ 905	\$ 995.50
Casey Nunez	Managing Director - M&A Tax	US	5.0	\$ 794	\$ 3,970.00
Devon Rowles	Associate - M&A Tax	US	5.5	\$ 350	\$ 1,925.00
Douglas Holland	Principal - Washington National Tax	US	1.1	\$ 985	\$ 1,083.50
Frankie Angeleri	Senior Associate - Economic & Valuation Services	US	5.0	\$ 533	\$ 2,665.00
Howard Steinberg	Partner - M&A Tax	US	3.9	\$ 856	\$ 3,338.40
Isaac Hirsch	Managing Director - Int'l Tax	US	6.2	\$ 819	\$ 5,077.80
Jess Commisso	Associate - M&A Tax	US	28.9	\$ 350	\$ 10,115.00
Kieran Taylor	Senior Manager - Tax	US	3.5	\$ 744	\$ 2,604.00
Mark Hoffenberg	Principal - Washington National Tax	US	1.1	\$ 980	\$ 1,078.00
Molly Minnear	Principal - Economic & Valuation Services	US	0.3	\$ 868	\$ 260.40
Monica Plangman	Director - Bankruptcy	US	1.2	\$ 279	\$ 334.80
Pete DiMatteo	Manager - Int'l Tax	US	1.1	\$ 650	\$ 715.00
Wendy Shaffer	Manager - Bankruptcy	US	12.2	\$ 202	\$ 2,464.40
Subtotal of Hours and Discounted Fees			84.1		\$ 40,898.80
Total Discounted Fees					\$ 40,898.80
Out of Pocket Expenses					\$ -
Total Fees and Out of Pocket Expenses					\$ 40,898.80
Less Holdback Adjustment (20%)					\$ (8,179.76)
Net Requested Fees & Out of Pocket Expenses					\$ 32,719.04
Blended Hourly Rate				\$ 486.31	

EXHIBIT B

Purdue Pharma L.P.

Case No. 19-23649

Summary of Hours and Discounted Fees Incurred by Category
December 1, 2020 through December 31, 2020

Category	Exhibit	Total Billed Hours	Total Fees Requested
Bankruptcy Tax Consulting Services	C1	68.2	\$ 36,114.60
Non -Working Travel Time	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	15.9	\$ 4,784.20
Total		<u>84.1</u>	<u>\$ 40,898.80</u>

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	12/01/20	Review of illustrative tax adjustment calculation deliverable, including key modeling assumptions / simplifications, prior to external call.	0.4	\$ 534	\$ 213.60
Ashley Armfield	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 534	\$ 587.40
Bela Unell	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 905	\$ 995.50
Casey Nunez	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 794	\$ 873.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Howard Steinberg	12/01/21	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 856	\$ 941.60
Douglas Holland	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 985	\$ 1,083.50
Isaac Hirsch	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 819	\$ 900.90
Jess Commisso	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 350	\$ 385.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Mark Hoffenberg	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 980	\$ 1,078.00
Pete DiMatteo	12/01/20	Call with M. Hoffenberg (Washington National Tax – Lead tax partner – Corporate tax), H. Steinberg (M&A tax – core US team member – Lead tax partner), D. Holland (Washington National Tax – International tax specialist), B. Unell (Washington National Tax – Managing Director specialist in bankruptcy restructurings), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), P. DiMatteo (International tax – core US team member), A. Armfield (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss effects of a tax modeling on settlement and overall next steps.	1.1	\$ 650	\$ 715.00
Casey Nunez	12/01/20	(1.4) Performed M&A Tax Managing Director review of certain tax modeling example schedules for illustrating impact of an adjustment to be provided to Akin and Davis Polk	1.4	\$ 794	\$ 1,111.60
Ashley Armfield	12/01/20	1.6 Reviewed Alix Partners' cash distribution memo pursuant to updating cash tax model for relevant assumptions.	1.6	\$ 534	\$ 854.40
Isaac Hirsch	12/01/20	(1.8) Prepare for external call to discuss effects of a certain adjustment on the settlement as well as overall next steps by reviewing latest version of Purdue cash tax model along with related assumptions.	1.8	\$ 819	\$ 1,474.20
Kieran Taylor	12/02/20	Call with F. Angeleri (KPMG) to discuss further findings related to Purdue structure from a tax modeling perspective.	0.2	\$ 744	\$ 148.80
Frankie Angeleri	12/02/20	Call with K. Taylor (KPMG) to discuss further findings related to Purdue structure from a tax modeling perspective.	0.2	\$ 533	\$ 106.60
Jess Commisso	12/02/20	0.6 Review of certain tax modeling and tax law pursuant to application of a certain adjustment in the cash tax model.	0.6	\$ 350	\$ 210.00
Isaac Hirsch	12/02/20	Communication via email with Akin and Davis Polk regarding updates to cash tax modeling for certain tax adjustments and the impact on net proceeds	1.2	\$ 819	\$ 982.80
Frankie Angeleri	12/02/20	3.8 Adding additional information to the transactions summary / flow chart based on previous discussion with K. Taylor (KPMG).	3.8	\$ 533	\$ 2,025.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Frankie Angeleri	12/02/20	0.2 Updated the tax related summary to include source information.	0.2	\$ 533	\$ 106.60
Ashley Armfield	12/03/20	0.4 Planning of tax strategy for updating cash tax model for sensitivity analysis based on external calls.	0.4	\$ 534	\$ 213.60
Howard Steinberg	12/03/20	Perform Partner review of the illustrative tax adjustment model, including key modeling assumptions, prior to issuing client deliverable.	1.4	\$ 856	\$ 1,198.40
Kieran Taylor	12/03/20	Performed Senior Manager review of transaction diagram flow.	1.8	\$ 744	\$ 1,339.20
Jess Commisso	12/04/20	0.8 Performed brainstorming related to best approach to update the cash tax model pursuant to incorporation of certain tax adjustments.	0.8	\$ 350	\$ 280.00
Ashley Armfield	12/04/20	1.1 Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) on cash tax model updates pursuant to implementation of a certain tax adjustment.	1.1	\$ 534	\$ 587.40
Devon Rowles	12/04/20	1.1 Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) on cash tax model updates pursuant to implementation of a certain tax adjustment.	1.1	\$ 350	\$ 385.00
Jess Commisso	12/04/20	1.1 Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) on cash tax model updates pursuant to implementation of a certain tax adjustment.	1.1	\$ 350	\$ 385.00
Ashley Armfield	12/07/20	0.4 Drafting email to J. Commisso and D. Rowles (both KPMG) regarding cash tax model updates, specifically to include certain tax adjustments.	0.4	\$ 534	\$ 213.60
Isaac Hirsch	12/07/20	(0.6) Performed managing director review of updates to cash tax model, as of 12/7/2020, with focus on proposed tax adjustment	0.6	\$ 819	\$ 491.40
Ashley Armfield	12/07/20	0.8 Discussion with I. Hirsch, A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding the implementation of a certain tax adjustment into the cash tax model.	0.8	\$ 534	\$ 427.20
Isaac Hirsch	12/07/20	0.8 Discussion with I. Hirsch, A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding the implementation of a certain tax adjustment into the cash tax model.	0.8	\$ 819	\$ 655.20
Jess Commisso	12/07/20	0.8 Discussion with I. Hirsch, A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding the implementation of a certain tax adjustment into the cash tax model.	0.8	\$ 350	\$ 280.00
Kieran Taylor	12/07/20	Senior Manager review of the intercompany flow chart prepared by F. Angeleri (KPMG) to consider the potential tax adjustments available.	1.2	\$ 744	\$ 892.80
Jess Commisso	12/07/20	1.8 Continue, from same day, to update the Purdue cash tax model pursuant to incorporating a certain tax adjustment.	1.8	\$ 350	\$ 630.00
Jess Commisso	12/07/20	3.9 Updates to the Purdue cash tax model, as of 12/7/2020, pursuant to incorporating a certain tax adjustment.	3.9	\$ 350	\$ 1,365.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Frankie Angeleri	12/08/20	0.2 Drafted email of certain transactions to M. Minnear and K. Taylor (both KPMG); 0.3 Drafted email regarding certain transactions and overall findings regarding potential for certain tax adjustments to the KPMG M&A project team.	0.5	\$ 533	\$ 266.50
Frankie Angeleri	12/08/20	Meeting with M. Minnear, K. Taylor, and F. Angeleri (all KPMG) to discuss certain transactions and potential tax adjustments.	0.3	\$ 533	\$ 159.90
Kieran Taylor	12/08/20	Meeting with M. Minnear, K. Taylor, and F. Angeleri (all KPMG) to discuss certain transactions and potential tax adjustments.	0.3	\$ 744	\$ 223.20
Molly Minnear	12/08/20	Meeting with M. Minnear, K. Taylor, and F. Angeleri (all KPMG) to discuss certain transactions and potential tax adjustments.	0.3	\$ 868	\$ 260.40
Jess Commisso	12/08/20	Updates to the cash tax model, as of 12/8/2020, pursuant to incorporating a certain tax adjustment.	3.0	\$ 350	\$ 1,050.00
Isaac Hirsch	12/10/20	Performed managing director review of updates to cash tax model for potential tax adjustment	0.3	\$ 819	\$ 245.70
Jess Commisso	12/14/20	1.1 Continue, same day, to update the Purdue cash tax model pursuant to incorporating certain tax adjustments (including waterfall impact throughout disposition entities and shareholders).	1.3	\$ 350	\$ 455.00
Ashley Armfield	12/14/20	1.1 Call with A. Armfield, J. Commisso, and D. Rowles (all KPMG) regarding updates to the Purdue cash tax model pursuant to incorporation of certain tax adjustments.	1.1	\$ 534	\$ 587.40
Devon Rowles	12/14/20	1.1 Call with A. Armfield, J. Commisso, and D. Rowles (all KPMG) regarding updates to the Purdue cash tax model pursuant to incorporation of certain tax adjustments.	1.1	\$ 350	\$ 385.00
Jess Commisso	12/14/20	1.1 Call with A. Armfield, J. Commisso, and D. Rowles (all KPMG) regarding updates to the Purdue cash tax model pursuant to incorporation of certain tax adjustments.	1.1	\$ 350	\$ 385.00
Jess Commisso	12/14/20	Updates to the cash tax model, as of 12/14/20, pursuant to incorporating certain tax adjustments and the impact on cash flows of shareholders in structure.	3.2	\$ 350	\$ 1,120.00
Ashley Armfield	12/15/20	1.1 Call with A. Armfield, D. Rowles, and J. Commisso (all KPMG) to discuss the integration of tax adjustments into the cash tax model as well as the drafting of key modeling assumptions.	1.1	\$ 534	\$ 587.40
Devon Rowles	12/15/20	1.1 Call with A. Armfield, D. Rowles, and J. Commisso (all KPMG) to discuss the integration of tax adjustments into the cash tax model as well as the drafting of key modeling assumptions.	1.1	\$ 350	\$ 385.00
Jess Commisso	12/15/20	1.1 Call with A. Armfield, D. Rowles, and J. Commisso (all KPMG) to discuss the integration of tax adjustments into the cash tax model as well as the drafting of key modeling assumptions.	1.1	\$ 350	\$ 385.00
Devon Rowles	12/15/20	1.3 Updates to the Purdue cash tax model to incorporate the certain tax modeling.	1.3	\$ 350	\$ 455.00
Jess Commisso	12/15/20	2.7 Continued (same day) to update the Purdue cash tax model pursuant to incorporating a certain tax adjustment.	2.0	\$ 350	\$ 700.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	12/15/20	3.2 Updates to the Purdue cash tax model pursuant to incorporating a certain tax adjustments, including local country tax treatment (10 jurisdictions).	3.9	\$ 350	\$ 1,365.00
Devon Rowles	12/16/20	Updates to the Purdue cash tax model, as of 12/16/20, pursuant to integrating certain tax adjustments.	0.9	\$ 350	\$ 315.00
Jess Commisso	12/16/20	Updates to the cash tax model, as of 12/16/20, pursuant to incorporating a certain tax adjustments in relevant local jurisdictions.	3.2	\$ 350	\$ 1,120.00
Isaac Hirsch	12/21/20	Drafted email to Akin and Davis Polk regarding response to Houlihan Lokey related to correspondence with certain advisors.	0.4	\$ 819	\$ 327.60
Howard Steinberg	12/21/20	Performed Partner review of cash tax model, specifically regarding assumptions for potential tax adjustments.	1.4	\$ 856	\$ 1,198.40
Total Bankruptcy Tax Consulting Services			<u>68.2</u>		<u>\$ 36,114.60</u>

EXHIBIT C2

Purdue Pharma L.P.

Case No. 19-23649

Non -Working Travel Time

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
		<i>no fees billed for these services in current month</i>			
		Total Non-Working Travel Time			<u><u>\$ -</u></u>

EXHIBIT C3

Purdue Pharma L.P.

Case No. 19-23649

Retention Services

December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u><u>0.0</u></u>		<u><u>\$ -</u></u>

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
 December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	12/01/20	0.3 Updates to Purdue 10th monthly fee statement per direction from Davis Polk and 0.1 finalization (PDF) of same and 0.1 drafted email to send updated version to Davis Polk for filing.	0.5	\$ 202	\$ 101.00
Wendy Shaffer	12/02/20	0.1 Drafted email to C. Nunez (KPMG) with copy of filed version of Purdue Pharma 10th monthly and related objection deadline	0.1	\$ 202	\$ 20.20
Wendy Shaffer	12/03/20	0.1 Begin to prepare cover sheet for Purdue Pharma 11th monthly fee statement and 0.2 updated exhibit C1 of Purdue Pharma 11th monthly fee statement to include data received from KPMG foreign member firms as of 12/3/2020	0.3	\$ 202	\$ 60.60
Wendy Shaffer	12/03/20	0.4 Begin to create exhibits for Purdue Pharma 11th monthly fee statement.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	12/06/20	0.2 Prepared Purdue Pharma 10th monthly fee statement in Excel and 0.1 send to M. Plangman (KPMG) via email for review/approval. 0.1 Drafted email to T. Nobis (Purdue Fee Examiner) to provide copy of KPMG 10th monthly fee statement in excel as requested.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	12/08/20	1.0 Updates to exhibit C1 of Purdue Pharma 11th monthly fee statement to include data received from professionals as of 12/08/2020	1.0	\$ 202	\$ 202.00
Wendy Shaffer	12/09/20	0.3 Call with M. Plangman (KPMG) regarding go forward to address Purdue fee examiner report.	0.3	\$ 202	\$ 60.60
Monica Plangman	12/10/20	Call with S. Carlin, M. Plangman, W. Shaffer, J. Roberts and C. Nunez (KPMG) to discuss Fee Examiner report and go-forward.	0.4	\$ 279	\$ 111.60
Casey Nunez	12/10/20	Call with S. Carlin, M. Plangman, W. Shaffer, J. Roberts and C. Nunez (KPMG) to discuss Fee Examiner report and go-forward.	0.4	\$ 794	\$ 317.60
Wendy Shaffer	12/10/20	Call with S. Carlin, M. Plangman, W. Shaffer, J. Roberts and C. Nunez (KPMG) to discuss Fee Examiner report and go-forward.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	12/10/20	1.9 Updates to exhibit C1 of Purdue Pharma 11th monthly fee statement to include data received from professionals as of 12/10/2020	1.9	\$ 202	\$ 383.80
Wendy Shaffer	12/11/20	0.3 Call with D. Klauder (Purdue Fee Examiner) and S. Carlin (KPMG Office of General Counsel) regarding comments related to KPMG 3rd Interim fee application and 0.1 Drafted email to D. Klauder (Bielli & Klauder, LLC) to confirm agreed upon reduction amount related to KPMG interim application.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	12/15/20	0.1 Review/approve Purdue Proposed Order sent by counsel related to 3rd Interim fee application. 3.5 Updates to Purdue 11th monthly fee statement to include data received from professionals as of 12/15/2020;	3.6	\$ 202	\$ 727.20
Wendy Shaffer	12/16/20	0.5 Finalized Purdue Pharma 11th monthly fee statement and 0.1 drafted email to A. Armfield (KPMG) to request revisions of monthly fee application draft with regards to previous comments received from Davis Polk.	0.6	\$ 202	\$ 121.20
Casey Nunez	12/17/20	Performed Managing Director review of Purdue Pharma November monthly fee statement and concurrently drafted review comments to W. Shaffer (KPMG).	1.2	\$ 794	\$ 952.80

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
 December 1, 2020 through December 31, 2020

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	12/18/20	0.6 Updated the Purdue Pharma 11th monthly fee statement to include updates from C. Nunez (KPMG) to address previous comments from Davis Polk and 0.3 finalized same; 0.2 send outstanding questions to team; 0.1 drafted email to send copy of same to M. Plangman (KPMG)	1.2	\$ 202	\$ 242.40
Wendy Shaffer	12/21/20	0.6 Updates to Purdue Pharma 11th monthly fee statement per direction from M. Plangman (KPMG)	0.6	\$ 202	\$ 121.20
Monica Plangman	12/21/20	Performed Director review of November fee statement and concurrently provide comments.	0.8	\$ 279	\$ 223.20
Wendy Shaffer	12/22/20	0.1 Drafted email to H. Steinberg (KPMG) to request review/approval of Purdue Pharma 11th monthly fee statement	0.1	\$ 202	\$ 20.20
Wendy Shaffer	12/22/20	0.1 Finalized Purdue Pharma 11th monthly cover sheet with regards to updated exhibits and 0.1 drafted email to send copy of same to M. Plangman (KPMG) for review/approval.	0.2	\$ 202	\$ 40.40
Wendy Shaffer	12/22/20	0.2 Updates to Purdue Pharma 11th monthly fee statement per direction from C. Nunez (KPMG);	0.2	\$ 202	\$ 40.40
Casey Nunez	12/22/20	Performed Managing Director review of updated Purdue monthly fee statement documents prior to filing.	0.9	\$ 794	\$ 714.60
Total Fee Application Preparation Services			<u>15.9</u>		<u>\$ 4,784.20</u>

EXHIBIT D

Purdue Pharma L.P.

Case No. 19-23649

Summary of Out of Pocket Expenses
December 1, 2020 through December 31, 2020

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Purdue Pharma L.P.

Case No. 19-23649

Detail of Out of Pocket Expenses
December 1, 2020 through December 31, 2020

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Schedule 4

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
Debtors. ¹	:	(Jointly Administered)

**THIRTEENTH MONTHLY FEE STATEMENT OF KPMG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS TAX CONSULTANT FOR THE DEBTORS
AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM JANUARY 1, 2021 THROUGH JANUARY 31, 2021**

Name of Applicant:	KPMG LLP
Authorized to Provide Professional Services to:	The Debtors and the Official Committee of Unsecured Creditors
Date of Retention:	February 24, 2020, <i>nunc pro tunc</i> to December 23, 2019
Period for Which Compensation and Reimbursement is Sought:	January 1, 2021 through January 31, 2021
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 100,895.80
Less 20% Holdback:	\$ (20,179.16)
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$ 0.00
Total Fees and Expenses Due:	\$ 80,716.64

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: February 24, 2021

/s/ Howard Steinberg

Howard Steinberg

Partner, KPMG LLP

1350 Avenue of the Americas

New York, New York 10019

(212) 872-6562

Purdue Pharma L.P.

Case No. 19-23649

Summary Of Hours and Discounted Fees Incurred By Professional

January 1, 2021 through January 31, 2021

Professional Person	Position & Department	Country of Origin	Total Billed Hours	Hourly Billing Rate	Total Compensation
Arpit Desai	Senior Manager - Tax	UK	0.6	\$ 750	\$ 450.00
Ashley Armfield	Senior Associate - M&A Tax	US	51.1	\$ 534	\$ 27,287.40
Becky Holtje	Senior Manager - Washington National Tax	US	3.5	\$ 744	\$ 2,604.00
Casey Nunez	Managing Director - M&A Tax	US	12.3	\$ 794	\$ 9,766.20
Devon Rowles	Associate - M&A Tax	US	30.2	\$ 350	\$ 10,570.00
Douglas Holland	Principal - Washington National Tax	US	2.2	\$ 985	\$ 2,167.00
Frankie Angeleri	Senior Associate - Economic & Valuation Services	US	1.6	\$ 533	\$ 852.80
Gavin Little	Managing Director - Tax	UK	0.6	\$ 985	\$ 591.00
Howard Steinberg	Partner - M&A Tax	US	9.2	\$ 856	\$ 7,875.20
Isaac Hirsch	Managing Director - Int'l Tax	US	24.0	\$ 819	\$ 19,656.00
Jess Commisso	Associate - M&A Tax	US	27.5	\$ 350	\$ 9,625.00
Kieran Taylor	Senior Manager - Tax	US	2.3	\$ 744	\$ 1,711.20
Madeleine Latham	Associate - Tax	UK	0.6	\$ 343	\$ 205.80
Mark Hoffenberg	Principal - Washington National Tax	US	2.2	\$ 980	\$ 2,156.00
Mark Martin	Principal - Washington National Tax	US	1.3	\$ 980	\$ 1,274.00
Molly Minnear	Principal - Economic & Valuation Services	US	1.1	\$ 868	\$ 954.80
Monica Plangman	Director - Bankruptcy	US	0.6	\$ 279	\$ 167.40
Prita Subramanian	Principal - Washington National Tax	US	1.6	\$ 980	\$ 1,568.00
Wendy Shaffer	Manager - Bankruptcy	US	7.0	\$ 202	\$ 1,414.00
Subtotal of Hours and Discounted Fees			179.5		\$ 100,895.80
Total Discounted Fees					\$ 100,895.80
Out of Pocket Expenses					\$ -
Total Fees and Out of Pocket Expenses					\$ 100,895.80
Less Holdback Adjustment (20%)					\$ (20,179.16)
Net Requested Fees & Out of Pocket Expenses					\$ 80,716.64
Blended Hourly Rate				\$ 562.09	

EXHIBIT B

Purdue Pharma L.P.

Case No. 19-23649

Summary of Hours and Discounted Fees Incurred by Category
January 1, 2021 through January 31, 2021

Category	Exhibit	Total Billed Hours	Total Fees Requested
Bankruptcy Tax Consulting Services	C1	171.4	\$ 98,917.40
Non -Working Travel Time	C2	0.0	\$ -
Retention Services	C3	0.0	\$ -
Fee Application Preparation Services	C4	8.1	\$ 1,978.40
Total		<u>179.5</u>	<u>\$ 100,895.80</u>

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	01/04/21	1.2 Discussion with A. Armfield and J. Commisso (both KPMG) regarding updates to the cash tax model for the inclusion of a tax modeling adjustment.	1.2	\$ 534	\$ 640.80
Jess Commisso	01/04/21	1.2 Discussion with A. Armfield and J. Commisso (both KPMG) regarding updates to the cash tax model for the inclusion of a tax modeling adjustment.	1.2	\$ 350	\$ 420.00
Jess Commisso	01/04/21	Updates to the Purdue cash tax model, as of 1/4/2021, pursuant to the inclusion of a tax modeling adjustment.	3.9	\$ 350	\$ 1,365.00
Jess Commisso	01/05/21	Continue (from 1/4) performing updates to the Purdue cash tax model pursuant to the inclusion of a tax modeling adjustment.	2.9	\$ 350	\$ 1,015.00
Ashley Armfield	01/06/21	0.3 Created summary of key takeaway items from meeting with external advisors in order to provide to KPMG project team.	0.3	\$ 534	\$ 160.20
Isaac Hirsch	01/06/21	(0.4) Communication via email with project team regarding tax treatment of illustrative tax adjustments for purposes of cash tax modeling	0.4	\$ 819	\$ 327.60
Howard Steinberg	01/06/21	0.7 Call with external advisors T. Matlock (Davis Polk), L. Altus (Davis Polk), S. Davidov (Akin Gump), H. Jacobson (Akin Gump), H. Steinberg (KPMG - Core Engagement Team - US M&A Tax), I. Hirsch (KPMG - Core Engagement Team - US International Tax), M. Hoffenberg (KPMG - US National Tax - Restructuring Specialist), D. Holland (KPMG - US National Tax - International Tax Specialist), A. Armfield (KPMG - Core Engagement Team - US M&A Tax) to discuss sharing materials with certain other advisers and next steps on tax planning.	0.7	\$ 856	\$ 599.20
Ashley Armfield	01/06/21	0.7 Call with external advisors T. Matlock (Davis Polk), L. Altus (Davis Polk), S. Davidov (Akin Gump), H. Jacobson (Akin Gump), H. Steinberg (KPMG - Core Engagement Team - US M&A Tax), I. Hirsch (KPMG - Core Engagement Team - US International Tax), M. Hoffenberg (KPMG - US National Tax - Restructuring Specialist), D. Holland (KPMG - US National Tax - International Tax Specialist), A. Armfield (KPMG - Core Engagement Team - US M&A Tax) to discuss sharing materials with certain other advisers and next steps on tax planning.	0.7	\$ 534	\$ 373.80
Douglas Holland	01/06/21	0.7 Call with external advisors T. Matlock (Davis Polk), L. Altus (Davis Polk), S. Davidov (Akin Gump), H. Jacobson (Akin Gump), H. Steinberg (KPMG - Core Engagement Team - US M&A Tax), I. Hirsch (KPMG - Core Engagement Team - US International Tax), M. Hoffenberg (KPMG - US National Tax - Restructuring Specialist), D. Holland (KPMG - US National Tax - International Tax Specialist), A. Armfield (KPMG - Core Engagement Team - US M&A Tax) to discuss sharing materials with certain other advisers and next steps on tax planning.	0.7	\$ 985	\$ 689.50

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	01/06/21	0.7 Call with external advisors T. Matlock (Davis Polk), L. Altus (Davis Polk), S. Davidov (Akin Gump), H. Jacobson (Akin Gump), H. Steinberg (KPMG - Core Engagement Team - US M&A Tax), I. Hirsch (KPMG - Core Engagement Team - US International Tax), M. Hoffenberg (KPMG - US National Tax - Restructuring Specialist), D. Holland (KPMG - US National Tax - International Tax Specialist), A. Armfield (KPMG - Core Engagement Team - US M&A Tax) to discuss sharing materials with certain other advisers and next steps on tax planning.	0.7	\$ 819	\$ 573.30
Mark Hoffenberg	01/06/21	0.7 Call with external advisors T. Matlock (Davis Polk), L. Altus (Davis Polk), S. Davidov (Akin Gump), H. Jacobson (Akin Gump), H. Steinberg (KPMG - Core Engagement Team - US M&A Tax), I. Hirsch (KPMG - Core Engagement Team - US International Tax), M. Hoffenberg (KPMG - US National Tax - Restructuring Specialist), D. Holland (KPMG - US National Tax - International Tax Specialist), A. Armfield (KPMG - Core Engagement Team - US M&A Tax) to discuss sharing materials with certain other advisers and next steps on tax planning.	0.7	\$ 980	\$ 686.00
Isaac Hirsch	01/06/21	(0.8) Prepare for call with External Advisors by reviewing prior tax matter correspondence.	0.8	\$ 819	\$ 655.20
Ashley Armfield	01/06/21	0.9 Senior Associate review of Purdue cash tax model for valuation and potential tax modeling adjustments based on model - as prepared by J. Commisso (KPMG)	0.9	\$ 534	\$ 480.60
Ashley Armfield	01/06/21	Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding further updates to the Purdue cash tax model pursuant to the addition of a tax modeling adjustment.	1.6	\$ 534	\$ 854.40
Devon Rowles	01/06/21	Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding further updates to the Purdue cash tax model pursuant to the addition of a tax modeling adjustment.	1.6	\$ 350	\$ 560.00
Jess Commisso	01/06/21	Discussion with A. Armfield, D. Rowles, and J. Commisso (all KPMG) regarding further updates to the Purdue cash tax model pursuant to the addition of a tax modeling adjustment.	1.6	\$ 350	\$ 560.00
Jess Commisso	01/06/21	2.4 Continued (from 1/4) to update the Purdue cash tax model pursuant to the inclusion of a tax modeling adjustment.	2.4	\$ 350	\$ 840.00
Isaac Hirsch	01/07/21	(0.5) Review and concurrently drafted comments on email from FTI regarding questions related to Purdue cash tax modeling	0.5	\$ 819	\$ 409.50
Casey Nunez	01/07/21	0.6 Conference call between G. Little (Managing Director - UK Specialist), A. Desai (Senior Manager - UK Specialist), M. Latham (Associate - UK Specialist), C. Nunez (M&A tax core US team member), I. Hirsch (Core Engagement Team - US International Tax), P. DiMatteo (Core Engagement Team - US International Tax), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to discuss cash tax modeling adjustment as well as overall engagement status and next steps.	0.6	\$ 794	\$ 476.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Devon Rowles	01/07/21	0.6 Conference call between G. Little (Managing Director - UK Specialist), A. Desai (Senior Manager - UK Specialist), M. Latham (Associate - UK Specialist), C. Nunez (M&A tax core US team member), I. Hirsch (Core Engagement Team - US International Tax), P. DiMatteo (Core Engagement Team - US International Tax), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to discuss cash tax modeling adjustment as well as overall engagement status and next steps.	0.6	\$ 350	\$ 210.00
Isaac Hirsch	01/07/21	0.6 Conference call between G. Little (Managing Director - UK Specialist), A. Desai (Senior Manager - UK Specialist), M. Latham (Associate - UK Specialist), C. Nunez (M&A tax core US team member), I. Hirsch (Core Engagement Team - US International Tax), P. DiMatteo (Core Engagement Team - US International Tax), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to discuss cash tax modeling adjustment as well as overall engagement status and next steps.	0.6	\$ 819	\$ 491.40
Jess Commisso	01/07/21	0.6 Conference call between G. Little (Managing Director - UK Specialist), A. Desai (Senior Manager - UK Specialist), M. Latham (Associate - UK Specialist), C. Nunez (M&A tax core US team member), I. Hirsch (Core Engagement Team - US International Tax), P. DiMatteo (Core Engagement Team - US International Tax), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to discuss cash tax modeling adjustment as well as overall engagement status and next steps.	0.6	\$ 350	\$ 210.00
Gavin Little	01/07/21	0.6 Conference call between G. Little (Managing Director - UK Specialist), A. Desai (Senior Manager - UK Specialist), M. Latham (Associate - UK Specialist), C. Nunez (M&A tax core US team member), I. Hirsch (Core Engagement Team - US International Tax), P. DiMatteo (Core Engagement Team - US International Tax), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to discuss cash tax modeling adjustment as well as overall engagement status and next steps.	0.6	\$ 985	\$ 591.00
Arpit Desai	01/07/21	0.6 Conference call between G. Little (Managing Director - UK Specialist), A. Desai (Senior Manager - UK Specialist), M. Latham (Associate - UK Specialist), C. Nunez (M&A tax core US team member), I. Hirsch (Core Engagement Team - US International Tax), P. DiMatteo (Core Engagement Team - US International Tax), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to discuss cash tax modeling adjustment as well as overall engagement status and next steps.	0.6	\$ 750	\$ 450.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Madeleine Latham	01/07/21	0.6 Conference call between G. Little (Managing Director - UK Specialist), A. Desai (Senior Manager - UK Specialist), M. Latham (Associate - UK Specialist), C. Nunez (M&A tax core US team member), I. Hirsch (Core Engagement Team - US International Tax), P. DiMatteo (Core Engagement Team - US International Tax), J. Commisso (M&A tax core US team member), and D. Rowles (M&A tax core US team member) to discuss cash tax modeling adjustment as well as overall engagement status and next steps.	0.6	\$ 343	\$ 205.80
Jess Commisso	01/07/21	3.2 Continue (from 1/6) to update the Purdue cash tax model pursuant to the inclusion of a tax modeling adjustment.	3.2	\$ 350	\$ 1,120.00
Ashley Armfield	01/08/21	0.3 Review and concurrently drafted comments on proposed email response to questions raised by T. Matlock (Davis Polk) relating to tax planning and strategy of 2021.	0.3	\$ 534	\$ 160.20
Ashley Armfield	01/08/21	(0.6) Meeting with C. Nunez (mergers & acquisitions tax core team member, Managing Director), I. Hirsch (International tax core team member, Managing Director), and A. Armfield (mergers and acquisitions tax core team member, Senior Associate) to discuss detailed questions received from B. Bromberg (FTI consulting) relating potential tax modeling adjustments and impact on the overall tax analysis	0.6	\$ 534	\$ 320.40
Casey Nunez	01/08/21	(0.6) Meeting with C. Nunez (mergers & acquisitions tax core team member, Managing Director), I. Hirsch (International tax core team member, Managing Director), and A. Armfield (mergers and acquisitions tax core team member, Senior Associate) to discuss detailed questions received from B. Bromberg (FTI consulting) relating potential tax modeling adjustments and impact on the overall tax analysis	0.6	\$ 794	\$ 476.40
Isaac Hirsch	01/08/21	(0.6) Meeting with C. Nunez (mergers & acquisitions tax core team member, Managing Director), I. Hirsch (International tax core team member, Managing Director), and A. Armfield (mergers and acquisitions tax core team member, Senior Associate) to discuss detailed questions received from B. Bromberg (FTI consulting) relating potential tax modeling adjustments and impact on the overall tax analysis	0.6	\$ 819	\$ 491.40
Ashley Armfield	01/08/21	0.8 Drafting response to B. Bromberg (FTI) email regarding Purdue tax planning strategies (to be shared with project team and to be discussed on external call on Monday 1/10).	0.8	\$ 534	\$ 427.20
Casey Nunez	01/08/21	(1.2) Perform M&A Tax Managing Director review and concurrently drafted comments on questions posed by financial advisors relating to tax modeling analysis;	1.2	\$ 794	\$ 952.80
Howard Steinberg	01/08/21	Partner review of analysis prepared illustrating potential tax modeling adjustment in preparation for external call with Akin and Davis Polk & Wardwell (DP&W).	1.4	\$ 856	\$ 1,198.40
Isaac Hirsch	01/08/21	(1.6) Draft response to request from Akin Gump related to key assumptions in Purdue cash tax model;	1.6	\$ 819	\$ 1,310.40

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	01/08/21	2.1 Continue (from previous day) to update the Purdue cash tax model pursuant to the inclusion of a tax modeling adjustment.	2.1	\$ 350	\$ 735.00
Jess Commisso	01/08/21	3.9 Continue (same day) to update the Purdue cash tax model pursuant to the inclusion of a tax modeling adjustment.	3.9	\$ 350	\$ 1,365.00
Ashley Armfield	01/10/21	2.9 Senior Associate review of cash tax model updates prepared by J. Commisso (KPMG) with specific regard to certain disposition structures in relation to preparing a tax modeling adjustment estimate tab.	2.9	\$ 534	\$ 1,548.60
Ashley Armfield	01/11/21	0.6 Drafting email to D. Rowles (KPMG) relating to updating the tax modeling analysis based on the external call with advisors on 1/11.	0.6	\$ 534	\$ 320.40
Ashley Armfield	01/11/21	Conference call with G. Koch (Alix Partners), B. Bromberg (FTI consulting), H. Jacobson (Akin Gump), T. Matlock (Davis Polk), and M. Diaz (FTI Consulting), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (KPMG Washington National Tax), C. Nunez (M&A tax – core US team member), I. Hirsch (US International Tax – core US team member), A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) to discuss tax modeling analysis as well as variables impacting the potential tax modeling adjustment calculation and overall effective tax rate.	0.9	\$ 534	\$ 480.60
Casey Nunez	01/11/21	Conference call with G. Koch (Alix Partners), B. Bromberg (FTI consulting), H. Jacobson (Akin Gump), T. Matlock (Davis Polk), and M. Diaz (FTI Consulting), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (KPMG Washington National Tax), C. Nunez (M&A tax – core US team member), I. Hirsch (US International Tax – core US team member), A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) to discuss tax modeling analysis as well as variables impacting the potential tax modeling adjustment calculation and overall effective tax rate.	0.9	\$ 794	\$ 714.60
Devon Rowles	01/11/21	Conference call with G. Koch (Alix Partners), B. Bromberg (FTI consulting), H. Jacobson (Akin Gump), T. Matlock (Davis Polk), and M. Diaz (FTI Consulting), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (KPMG Washington National Tax), C. Nunez (M&A tax – core US team member), I. Hirsch (US International Tax – core US team member), A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) to discuss tax modeling analysis as well as variables impacting the potential tax modeling adjustment calculation and overall effective tax rate.	0.9	\$ 350	\$ 315.00

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Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	01/11/21	Conference call with G. Koch (Alix Partners), B. Bromberg (FTI consulting), H. Jacobson (Akin Gump), T. Matlock (Davis Polk), and M. Diaz (FTI Consulting), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (KPMG Washington National Tax), C. Nunez (M&A tax – core US team member), I. Hirsch (US International Tax – core US team member), A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) to discuss tax modeling analysis as well as variables impacting the potential tax modeling adjustment calculation and overall effective tax rate.	0.9	\$ 985	\$ 886.50
Howard Steinberg	01/11/21	Conference call with G. Koch (Alix Partners), B. Bromberg (FTI consulting), H. Jacobson (Akin Gump), T. Matlock (Davis Polk), and M. Diaz (FTI Consulting), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (KPMG Washington National Tax), C. Nunez (M&A tax – core US team member), I. Hirsch (US International Tax – core US team member), A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) to discuss tax modeling analysis as well as variables impacting the potential tax modeling adjustment calculation and overall effective tax rate.	0.9	\$ 856	\$ 770.40
Isaac Hirsch	01/11/21	Conference call with G. Koch (Alix Partners), B. Bromberg (FTI consulting), H. Jacobson (Akin Gump), T. Matlock (Davis Polk), and M. Diaz (FTI Consulting), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (KPMG Washington National Tax), C. Nunez (M&A tax – core US team member), I. Hirsch (US International Tax – core US team member), A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) to discuss tax modeling analysis as well as variables impacting the potential tax modeling adjustment calculation and overall effective tax rate.	0.9	\$ 819	\$ 737.10
Mark Hoffenberg	01/11/21	Conference call with G. Koch (Alix Partners), B. Bromberg (FTI consulting), H. Jacobson (Akin Gump), T. Matlock (Davis Polk), and M. Diaz (FTI Consulting), M. Hoffenberg (KPMG Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (KPMG Washington National Tax), C. Nunez (M&A tax – core US team member), I. Hirsch (US International Tax – core US team member), A. Armfield (M&A tax – core US team member) and D. Rowles (M&A tax – core US team member) to discuss tax modeling analysis as well as variables impacting the potential tax modeling adjustment calculation and overall effective tax rate.	0.9	\$ 980	\$ 882.00
Isaac Hirsch	01/11/21	(1.1) Prepare for external call with Akin and DPW by reviewing analysis regarding potential tax modeling adjustment	1.1	\$ 819	\$ 900.90
Howard Steinberg	01/11/21	Partner review of analysis prepared illustrating potential tax modeling adjustment in preparation for external call with Akin and Davis Polk & Wardwell.	1.4	\$ 856	\$ 1,198.40

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Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	01/11/21	2.6 Senior Associate level review and concurrently updating the Purdue cash tax model flow relating to the tax modeling adjustment and the disposition of Independent Affiliated Company (IAC) entities.	2.6	\$ 534	\$ 1,388.40
Ashley Armfield	01/11/21	3.9 Senior Associate reviewing cash tax model tax modeling updates made by J. Commisso (KPMG) relating to the potential tax refunds in all jurisdictions of the disposition entities, including how that would impact the US tax associated with the tax modeling adjustment.	3.9	\$ 534	\$ 2,082.60
Ashley Armfield	01/11/21	3.9 Updating the cash tax model to reflect a tax modeling adjustment at the shareholder level.	3.9	\$ 534	\$ 2,082.60
Ashley Armfield	01/12/21	0.8 Preparing email with comments to J. Commisso (KPMG) regarding changes to the cash tax model and the calculation of effective tax rates in connection with the potential tax modeling adjustment analysis.	0.8	\$ 534	\$ 427.20
Devon Rowles	01/12/21	1.1 Updating the illustrative calculation of the potential tax modeling adjustment to include a summary of the sensitivity analysis regarding impact of valuation, pursuant to sending externally	1.1	\$ 350	\$ 385.00
Ashley Armfield	01/12/21	1.3 Conference call between A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model and sensitivity analysis regarding a potential tax modeling adjustment calculation.	1.3	\$ 534	\$ 694.20
Devon Rowles	01/12/21	1.3 Conference call between A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model and sensitivity analysis regarding a potential tax modeling adjustment calculation.	1.3	\$ 350	\$ 455.00
Jess Commisso	01/12/21	1.3 Conference call between A. Armfield, J. Commisso, and D. Rowles (all KPMG) to discuss updates to the Purdue cash tax model and sensitivity analysis regarding a potential tax modeling adjustment calculation.	1.3	\$ 350	\$ 455.00
Becky Holtje	01/12/21	(2.9) Per direction from M. Hoffenberg (KPMG WNT), reviewed final regulations relating to the disallowance of certain tax deductions.	2.9	\$ 744	\$ 2,157.60
Devon Rowles	01/12/21	3.9 Updating the illustrative calculation of the potential tax modeling adjustment to include a sensitivity analysis regarding the impact of changes in valuation.	3.9	\$ 350	\$ 1,365.00
Becky Holtje	01/13/21	(.6) Continued, from previous day, to review final regulations relating to the disallowance of certain tax deductions.	0.6	\$ 744	\$ 446.40
Casey Nunez	01/13/21	(1.9) Performed M&A Tax Managing Director review of hypothetical tax modeling	1.9	\$ 794	\$ 1,508.60
Ashley Armfield	01/14/21	(0.8) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax modeling adjustment calculation, specifically regarding sensitivity analysis and related assumptions/variables impacting the calculation.	0.8	\$ 534	\$ 427.20

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Name	Date	Description	Hours	Rate	Amount
Casey Nunez	01/14/21	(0.8) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax modeling adjustment calculation, specifically regarding sensitivity analysis and related assumptions/variables impacting the calculation.	0.8	\$ 794	\$ 635.20
Devon Rowles	01/14/21	(0.8) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax modeling adjustment calculation, specifically regarding sensitivity analysis and related assumptions/variables impacting the calculation.	0.8	\$ 350	\$ 280.00
Isaac Hirsch	01/14/21	(0.8) Conference call between I. Hirsch (US International Tax core US team member), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), and D. Rowles (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax modeling adjustment calculation, specifically regarding sensitivity analysis and related assumptions/variables impacting the calculation.	0.8	\$ 819	\$ 655.20
Kieran Taylor	01/14/21	Review of certain Purdue tax modeling documentation to confirm potential IP flows of the group	1.2	\$ 744	\$ 892.80
Devon Rowles	01/14/21	2.1 Updating the illustrative calculation of the potential tax modeling adjustment for managing director's comments received (I. Hirsch and C. Nunez)	2.1	\$ 350	\$ 735.00
Frankie Angeleri	01/15/21	(0.5) Meeting with M. Minnear, P. Subramanian, M. Martin, K. Taylor, and F. Angeleri (all KPMG) to discuss timing of potential tax modeling adjustments and related tax implications	0.5	\$ 533	\$ 266.50
Kieran Taylor	01/15/21	(0.5) Meeting with M. Minnear, P. Subramanian, M. Martin, K. Taylor, and F. Angeleri (all KPMG) to discuss timing of potential tax modeling adjustments and related tax implications	0.5	\$ 744	\$ 372.00
Mark Martin	01/15/21	(0.5) Meeting with M. Minnear, P. Subramanian, M. Martin, K. Taylor, and F. Angeleri (all KPMG) to discuss timing of potential tax modeling adjustments and related tax implications	0.5	\$ 980	\$ 490.00
Molly Minnear	01/15/21	(0.5) Meeting with M. Minnear, P. Subramanian, M. Martin, K. Taylor, and F. Angeleri (all KPMG) to discuss timing of potential tax modeling adjustments and related tax implications	0.5	\$ 868	\$ 434.00
Prita Subramanian	01/15/21	(0.5) Meeting with M. Minnear, P. Subramanian, M. Martin, K. Taylor, and F. Angeleri (all KPMG) to discuss timing of potential tax modeling adjustments and related tax implications	0.5	\$ 980	\$ 490.00
Frankie Angeleri	01/15/21	0.5 Drafted summary of results of call (on same day) to send to engagement team to address next steps.	0.5	\$ 533	\$ 266.50

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Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 534	\$ 320.40
Casey Nunez	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 794	\$ 476.40
Devon Rowles	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 350	\$ 210.00
Frankie Angeleri	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 533	\$ 319.80
Isaac Hirsch	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 819	\$ 491.40

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Name	Date	Description	Hours	Rate	Amount
Jess Commisso	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 350	\$ 210.00
Kieran Taylor	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 744	\$ 446.40
Molly Minnear	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 868	\$ 520.80
Prita Subramanian	01/15/21	0.6 KPMG meeting with P. Subramanian (Valuation Specialist), M. Minnear (Valuation Specialist), K. Taylor (Valuation Specialist), F. Angeleri (Valuation Specialist), I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss questions proposed by the client surrounding the tax modeling analysis and next steps to further such analysis.	0.6	\$ 980	\$ 588.00
Ashley Armfield	01/15/21	0.9 Reviewing example tax modeling analysis and concurrently update assumptions and sensitivity analysis (the purpose of this analysis is to share with the larger group per their request i.e., Akin, Davis Polk, FTI Consulting, etc.).	0.9	\$ 534	\$ 480.60
Isaac Hirsch	01/15/21	(1.4) Perform managing director review of updated tax modeling adjustment analysis for purposes of cash tax modeling	1.4	\$ 819	\$ 1,146.60
Devon Rowles	01/15/21	2.8 Continue (from prior day) to update the illustrative calculation of the potential tax modeling adjustment for KPMG managing director's comments (I. Hirsch and C. Nunez)	2.8	\$ 350	\$ 980.00

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Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	01/17/21	1.1 Updating cash tax model to reflect impact of a transfer of value for a specific Purdue entity including its impact on local taxes (this model update relates to discussions that we have had with external counsel (Akin, Davis Polk, FTI consulting), as we have been asked to put together the actual impact of a potential tax modeling adjustment.	1.1	\$ 534	\$ 587.40
Ashley Armfield	01/17/21	1.9 Updated the Purdue cash tax model to reflect impact of a transfer of value for a certain Purdue entity including its impact on local taxes.	1.9	\$ 534	\$ 1,014.60
Ashley Armfield	01/17/21	2.1 Updating Purdue cash tax model to reflect impact of a transfer of value for a an additional Purdue entity including its impact on local taxes (multiple limited and general partners).	2.1	\$ 534	\$ 1,121.40
Ashley Armfield	01/18/21	1.3 Cash tax model integration of updates relating to value shifts and how to properly compare asset versus equity sales.	1.3	\$ 534	\$ 694.20
Ashley Armfield	01/18/21	3.1 Updating Purdue cash tax model to reflect impact of a transfer of value for certain Purdue entities (two total) and impact on local taxes in the event of an equity sale.	3.1	\$ 534	\$ 1,655.40
Ashley Armfield	01/18/21	3.3 Updating Purdue cash tax model to reflect impact of a transfer of value for additional Purdue entities (total of 3) and impact on local taxes in the event of an equity sale.	3.3	\$ 534	\$ 1,762.20
Ashley Armfield	01/18/21	3.9 Updating various local country tax calculations (for 3 foreign countries) to reflect local country tax estimates of the impact of a tax modeling adjustment.	3.9	\$ 534	\$ 2,082.60
Devon Rowles	01/20/21	0.6 Meeting with A. Armfield and D. Rowles (KPMG) to discuss Managing director (I. Hirsch) comments on tax modeling sensitivity analysis and corresponding changes that need to be made to deliverable.	0.6	\$ 350	\$ 210.00
Ashley Armfield	01/20/21	0.6 Meeting with A. Armfield and D. Rowles (KPMG) to discuss Managing director (I. Hirsch) comments on tax modeling sensitivity analysis and corresponding changes that need to be made to deliverable.	0.6	\$ 534	\$ 320.40
Isaac Hirsch	01/20/21	(1.7) Performed managing director review of cash tax model updates with regards to effect of tax modeling adjustment, as requested by, and for purposes of discussion with Davis Polk and Akin Gump	1.7	\$ 819	\$ 1,392.30
Ashley Armfield	01/20/21	(1.8) Call with I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) regarding tax modeling analysis updates to Purdue cash tax model and next steps to respond to client questions.	1.8	\$ 534	\$ 961.20
Casey Nunez	01/20/21	(1.8) Call with I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) regarding tax modeling analysis updates to Purdue cash tax model and next steps to respond to client questions.	1.8	\$ 794	\$ 1,429.20

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Name	Date	Description	Hours	Rate	Amount
Devon Rowles	01/20/21	(1.8) Call with I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) regarding tax modeling analysis updates to Purdue cash tax model and next steps to respond to client questions.	1.8	\$ 350	\$ 630.00
Isaac Hirsch	01/20/21	(1.8) Call with I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) regarding tax modeling analysis updates to Purdue cash tax model and next steps to respond to client questions.	1.8	\$ 819	\$ 1,474.20
Jess Commisso	01/20/21	(1.8) Call with I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) regarding tax modeling analysis updates to Purdue cash tax model and next steps to respond to client questions.	1.8	\$ 350	\$ 630.00
Devon Rowles	01/20/21	Updating the illustrative calculation of the potential tax modeling adjustment with regards to KPMG managing director's comments (I. Hirsch), including updating the assumptions (2.1) and sensitivity analysis (1.8) with regards to potential valuation of tax modeling adjustment.	3.9	\$ 350	\$ 1,365.00
Ashley Armfield	01/21/21	0.5 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the tax modeling client deliverable.	0.5	\$ 534	\$ 267.00
Devon Rowles	01/21/21	0.5 Conference call between A. Armfield and D. Rowles (both KPMG) to discuss updates to the tax modeling client deliverable.	0.5	\$ 350	\$ 175.00
Casey Nunez	01/21/21	(0.6) Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model, specifically to include a sensitivity analysis depicting the impact of different variables.	0.6	\$ 794	\$ 476.40
Jess Commisso	01/21/21	(0.6) Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model, specifically to include a sensitivity analysis depicting the impact of different variables.	0.6	\$ 350	\$ 210.00

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Name	Date	Description	Hours	Rate	Amount
Isaac Hirsch	01/21/21	(0.6) Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member)(all KPMG) to discuss updates to the illustrative tax adjustment model, specifically to include a sensitivity analysis depicting the impact of different variables.	0.6	\$ 819	\$ 491.40
Ashley Armfield	01/21/21	0.6 Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model, specifically to include a sensitivity analysis depicting the impact of different variables.	0.6	\$ 534	\$ 320.40
Devon Rowles	01/21/21	0.6 Conference call between I. Hirsch (Core Engagement Team - US International Tax), C. Nunez (M&A tax core US team member), A. Armfield (M&A tax core US team member), D. Rowles (M&A tax core US team member), and J. Commisso (M&A tax core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model, specifically to include a sensitivity analysis depicting the impact of different variables.	0.6	\$ 350	\$ 210.00
Isaac Hirsch	01/21/21	(1.1) Perform international tax managing director review of list of assumptions / related background for updated examples related to effect of tax modeling adjustment, as requested by, and for purposes of discussion with Davis Polk and Akin Gump	1.1	\$ 819	\$ 900.90
Casey Nunez	01/21/21	(2.2) Perform M&A Tax Managing Director review of updates to illustrative adjustment cash tax analysis	2.2	\$ 794	\$ 1,746.80
Isaac Hirsch	01/21/21	(2.3) Performed international tax managing director review of examples related to effect of tax modeling adjustment, as requested by, and for purposes of discussion with Davis Polk and Akin Gump.	2.3	\$ 819	\$ 1,883.70
Devon Rowles	01/21/21	3.9 Updating the illustrative tax adjustment model for managing director's comments (I. Hirsch and C. Nunez), specifically to include a sensitivity analysis depicting the impact of different variables.	3.9	\$ 350	\$ 1,365.00
Ashley Armfield	01/22/21	0.8 Drafting email with key conclusions and analysis relating to tax adjustment model pursuant to facilitating review by KPMG Washington National Tax (M. Hoffenberg, D. Holland).	0.8	\$ 534	\$ 427.20
Devon Rowles	01/22/21	1.9 Updates to the illustrative tax adjustment model and client deliverable for senior associate (A. Armfield's) review comments	1.9	\$ 350	\$ 665.00
Isaac Hirsch	01/22/21	Performed international tax managing director review of example (updated to reflect my comments) regarding: effect of tax modeling adjustment, as requested by, and for purposes of discussion with Davis Polk and Akin Gump	2.1	\$ 819	\$ 1,719.90

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Ashley Armfield	01/22/21	3.2 Senior Associate review and concurrently update illustrative tax adjustment model (including 9 scenarios, key assumptions, etc.) pursuant to providing requested sensitivity analysis to external counsel (i.e., Davis Polk, Akin Gump, FTI Consulting).	3.2	\$ 534	\$ 1,708.80
Prita Subramanian	01/24/21	(0.5) Performed Principal WNT review of summary email prepared outlining various tax modeling key assumptions and related tax impact of a tax adjustment.	0.5	\$ 980	\$ 490.00
Devon Rowles	01/25/21	0.7 Drafting email to KPMG team (including Washington National Tax) regarding the updated illustrative tax adjustment calculation and next steps related to upcoming call to discuss updates to such calculation.	0.7	\$ 350	\$ 245.00
Mark Martin	01/25/21	Performed WNT Principal level analysis of proposed tax modeling adjustment scenarios (0.6) and correspondence to KPMG working group regarding results of same (0.2).	0.8	\$ 980	\$ 784.00
Isaac Hirsch	01/25/21	1.2 Performed international tax managing director review of updates, as of 1/25/21, to tax modeling adjustment examples for purposes of cash tax modeling	1.2	\$ 819	\$ 982.80
Howard Steinberg	01/25/21	Perform Partner review of tax modeling adjustment examples, specifically related to the calculation methodology.	1.7	\$ 856	\$ 1,455.20
Howard Steinberg	01/26/21	Performed Partner review of tax modeling adjustment key assumptions prior to upcoming discussion regarding same.	1.5	\$ 856	\$ 1,284.00
Ashley Armfield	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 534	\$ 320.40
Casey Nunez	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 794	\$ 476.40
Devon Rowles	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 350	\$ 210.00

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Douglas Holland	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 985	\$ 591.00
Howard Steinberg	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 856	\$ 513.60
Isaac Hirsch	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 819	\$ 491.40
Jess Commisso	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 350	\$ 210.00
Mark Hoffenberg	01/27/21	0.6 Call with M. Hoffenberg (Washington National Tax), H. Steinberg (M&A tax – core US team member), D. Holland (Washington National Tax), I. Hirsch (International tax – core US team member), C. Nunez (M&A tax – core US team member), A. Armfield (M&A tax – core US team member), D. Rowles (M&A tax – core US team member), and J. Commisso (M&A tax – core US team member) (all KPMG) to discuss updates to the illustrative tax adjustment model and assumption refinements.	0.6	\$ 980	\$ 588.00
Howard Steinberg	01/27/21	Performed detailed Partner review of most recent updates performed to Purdue Pharma illustrative tax adjustment model.	1.0	\$ 856	\$ 856.00
Isaac Hirsch	01/27/21	(2.6) Perform an international tax managing director review of updates to tax modeling adjustment examples to incorporate comments from KPMG international team and KPMG WNT.	2.6	\$ 819	\$ 2,129.40
Ashley Armfield	01/28/21	0.7 Additional review of tax adjustment model assumptions based on review comments from KPMG team - resulting from discussion on 1/27.	0.7	\$ 534	\$ 373.80

EXHIBIT C1

Purdue Pharma L.P.

Case No. 19-23649

Bankruptcy Tax Consulting Services

January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Jess Commisso	01/28/21	0.8 Perform updates to the illustrative tax adjustment model pursuant to managing director comments received.	0.8	\$ 350	\$ 280.00
Total Bankruptcy Tax Consulting Services			<u>171.4</u>		<u>\$ 98,917.40</u>

EXHIBIT C2

Purdue Pharma L.P.

Case No. 19-23649

Non -Working Travel Time

January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Non-Working Travel Time					<u>\$ -</u>

EXHIBIT C3

Purdue Pharma L.P.
Case No. 19-23649
Retention Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
<i>no fees billed for these services in current month</i>					
Total Retention Services			<u>0.0</u>		<u>\$ -</u>

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/04/21	0.4 Finalized (PDF) Purdue Pharma 11th monthly fee statement and 0.1 drafted email to provide copy of same to M. Plangman (KPMG) to request approval prior to sending for filing; 0.1 Updated PDF of Purdue Pharma 11th monthly fee statement per direction from M. Plangman; 0.1 Drafted email to Davis Polk to request review and filing/services of KPMG's 11th monthly fee statement.	0.7	\$ 202	\$ 141.40
Monica Plangman	01/04/21	Director review of 11th monthly fee statement prior to finalization and transmit file to W. Shaffer.	0.2	\$ 279	\$ 55.80
Wendy Shaffer	01/08/21	0.3 Updated Purdue 11th monthly fee statement exhibits per direction from Davis Polk and 0.1 drafted email to request additional guidance regarding charges requested; 0.1 Updated PP cover sheet with regards to changes from counsel and 0.1 additional updates to PP 11th exhibit per response from counsel and 0.2 Finalize (re-PDF) and 0.1 send copy of updated fee statement to counsel for filing; 0.1 send email to H. Steinberg and C. Nunez (KPMG) regarding changes requested by counsel to Purdue 11th monthly fee statement; 1.6 Begin to prepare PP 12th monthly fee statement exhibits to include data received from professionals as of 1/8/2020;	2.6	\$ 202	\$ 525.20
Wendy Shaffer	01/15/21	0.8 Continued to prepare Purdue Pharma 12th monthly fee statement.	0.8	\$ 202	\$ 161.60
Wendy Shaffer	01/18/21	0.3 Prepared Purdue Pharma 11th monthly fee statement in Excel in preparation to send to Fee Examiner for review and 0.1 drafted email to M. Plangman (KPMG) to request review/approval of same.	0.4	\$ 202	\$ 80.80
Wendy Shaffer	01/19/21	0.4 Updates to Purdue 12th monthly fee statement to include data received from professionals as of 1/19/21; 0.1 Updates to 11th monthly fee statement for Purdue Pharma Excel file per M. Plangman (KPMG) and 0.1 drafted email to provide copy of final version to D. Klauder (Purdue Fee Examiner); 1.3 updated exhibit C4 of PP 12th monthly fee statement to include data received from professionals as of 1/19/21 and 0.1 drafted email to A. Armfield (KPMG) to request review of same with regards to previous comments from Davis Polk.	2.0	\$ 202	\$ 404.00
Wendy Shaffer	01/25/21	0.4 Updates to PP 12th monthly fee statement exhibits per direction from A. Armfield and C. Nunez (KPMG), 0.1 send copy PP 12th monthly fee statement via email to M. Plangman (KPMG) to request review / approval; 0.2 Updates to PP 12th monthly per direction from M Plangman (KPMG); 0.1 send email to H. Steinberg (KPMG Partner) to request review/approval of PP 12th monthly fee statement prior to filing;	0.1	\$ 202	\$ 20.20
Monica Plangman	01/25/21	Director review of 12th monthly fee statement and concurrently provide comments.	0.4	\$ 279	\$ 111.60
Casey Nunez	01/25/21	Performed Managing Director review of Purdue Pharma December monthly fee statement and concurrently drafted review comments to W. Shaffer (KPMG)	0.5	\$ 794	\$ 397.00
Wendy Shaffer	01/26/21	0.1 Drafted email to D. Consola (Davis Polk) to request filing and service of Purdue Pharma 12th monthly fee statement;	0.1	\$ 202	\$ 20.20

EXHIBIT C4

Purdue Pharma L.P.

Case No. 19-23649

Fee Application Preparation Services
January 1, 2021 through January 31, 2021

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	01/26/21	0.2 Finalize (PDF) Purdue Pharma 12th monthly fee statement and 0.1 send to M. Plangman (KPMG) for final approval;	0.3	\$ 202	\$ 60.60
Total Fee Application Preparation Services			<u>8.1</u>		<u>\$ 1,978.40</u>

EXHIBIT D

Purdue Pharma L.P.

Case No. 19-23649

Summary of Out of Pocket Expenses
January 1, 2021 through January 31, 2021

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -

EXHIBIT D1

Purdue Pharma L.P.

Case No. 19-23649

Detail of Out of Pocket Expenses

January 1, 2021 through January 31, 2021

Name	Date	Description	Amount
		Air Fare Subtotal	\$ -
		Lodging Subtotal	\$ -
		Meals Subtotal	\$ -
		Total Ground Transportation	\$ -
		Miscellaneous Subtotal	\$ -
		Total Out of Pocket Expenses	\$ -

Schedule 5

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
PURDUE PHARMA L.P., <i>et al.</i> ,	:	Case No. 19-23649 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF KPMG LLP AS
TAX CONSULTANT FOR THE DEBTORS AND THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS *NUNC PRO TUNC* TO DECEMBER 23, 2019**

Upon the joint application (the “Joint Application”)² of the Debtors and the Official Committee of Unsecured Creditors (the “Committee”) in the above-captioned chapter 11 cases for entry of an order authorizing the Debtors and the Committee to employ and retain KPMG LLP (“KPMG”) as their tax consultant *nunc pro tunc* to December 23, 2019, pursuant to section 328(a) and 1103(a) of title 11 of the United States Code, Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and Rules 2014-1 and 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York; and upon the *Declaration of Howard Steinberg in Support of Application for Order Authorizing Employment and Retention of KPMG LLP as Tax Consultants to the Debtors and the Official Committee of Unsecured Creditors Nunc Pro Tunc to December 23, 2019* (the “Steinberg Declaration”), the *Declaration of Brendan Stuhan in Support of Application for Order Authorizing Employment and*

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms not otherwise defined herein shall have the definitions ascribed to them in the Joint Application.

Retention of KPMG LLP as Tax Consultants to the Debtors and the Official Committee of Unsecured Creditors Nunc Pro Tunc to December 23, 2019 (the “UCC Retention Declaration”), and the *Declaration of Jon Lowne in Support of Application for Order Authorizing Employment and Retention of KPMG LLP as Tax Consultants to the Debtors and the Official Committee of Unsecured Creditors Nunc Pro Tunc to December 23, 2019* (the “Debtor Retention Declaration,” and, collectively with the UCC Retention Declaration, the “Retention Declarations”) in support thereof; and the Court being satisfied based on the representations made in the Joint Application and in the Steinberg Declaration that KPMG neither holds nor represents an interest adverse to the Debtors or their estates with respect to the matters upon which they are to be engaged, that they are disinterested as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that their employment is necessary and in the best interests of the Committee, the Debtors, and their estates, their creditors, and all parties in interest; and consideration of the Joint Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(a)-(b) and 1334(b) and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Joint Application having been provided, and it appearing that no other or further notice need be provided; and the Court having reviewed the Application and held a hearing to consider the relief requested in the Application on February 21, 2020; and there being no objections to the requested relief; and, after due deliberation and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish good and sufficient cause for the relief granted herein, it is hereby ORDERED that:

1. The Joint Application is granted, as set forth herein.

2. The Debtors and the Committee are authorized to employ and to retain KPMG as their tax consultant, *nunc pro tunc* to December 23, 2019 in accordance with the terms and conditions set forth in the Joint Application and this Order. In the event of any inconsistency between the Engagement Letter, the Joint Application, and this Order, this Order shall govern.

3. KPMG is authorized to provide services to the Debtors and the Committee, including but not limited to the following:

- a. Tax analysis and proposal of structuring alternatives with respect to any disposition of the assets of the Debtors, their affiliates, and any IACs pursuant to any plan proposed in the Chapter 11 Cases;
- b. Quantitative analysis, including preparation and/or review of cash tax models, regarding the projection of cash taxes arising from operations, dispositions, reorganization, and repatriation of funds held by the Debtors and IACs;
- c. Diligence regarding the historical tax positions and tax attributes of the Debtors and the IACs;
- d. Interacting with tax authorities in order to assess the impact of historical tax matters in regards to any proposed transaction;
- e. Analysis of the tax implications of any payments made by the Debtors to settle claims;
- f. Analysis of any proofs of claims from tax authorities;
- g. Analysis of cancellation of debt (“COD”) income as applicable, including the application of Section 108 and relating to the restructuring of any related party debt and the completed capitalization/settlement of intercompany debt; and
- h. Analysis and proposal of structuring alternatives with respect to the post-emergence tax structure of the Debtors and IACs.

4. KPMG will file fee applications in accordance with sections 330 and 331 of the Bankruptcy Code, as the case may be, and the applicable Bankruptcy Rules, Local Rules, and any other fee and expense guidelines and orders of this Court and consistent with the proposed compensation set forth in the Joint Application and Engagement Letter; *provided, however*, that the requirements of the Bankruptcy Code, the Bankruptcy Rules, and Local Rule 2016-1 are hereby modified such that KPMG’s professionals shall be required only to maintain records of the services rendered for the Debtors and the Committee that include reasonably detailed summary descriptions

of those services, the approximate time expended in providing those services (in 0.1 hour increments) and the identity of the professionals who provided those services. KPMG understands that interim and final fee awards are subject to approval by this Court. KPMG shall use its reasonable efforts to avoid duplication of services provided to any of the Debtors' or the Committee's other retained professionals in these chapter 11 cases. KPMG shall also make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures in connection with the Joint Application and any fee applications filed by KPMG.

5. The terms and conditions of the Engagement Letter between KPMG, the Debtors and the Committee, as modified by this Order, are approved.

6. To the extent the Debtors, the Committee and KPMG enter into any additional engagement letter(s), the Debtors and the Committee will file such engagement letter(s) with the Bankruptcy Court and serve such engagement letter(s) upon the United States Trustee. If within 10 days of such new engagement letter(s) being served, any parties-in-interest object to the additional services to be provided by KPMG, a hearing before the Court will promptly be scheduled. All additional services will be subject to the provisions of this Order.

7. The Engagement Letter's indemnification provisions are hereby modified and restated in their entirety as follows:

- (a) All requests by KPMG for payment of indemnity pursuant to the Engagement Letter shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure payment of such indemnity conforms to the terms of the Engagement Letter and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; *provided, however*, that in no event shall KPMG be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct;
- (b) In the event that KPMG seeks reimbursement from the Debtors or the Committee for reasonable attorneys' fees in connection with a request by KPMG for payment of indemnity pursuant to the Engagement Letter, as

modified by this Order, the invoices and supporting time records from such attorneys shall be included in KPMG's own application (both interim and final) and such invoices and time records shall be subject to the Fee Guidelines and the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code; and

- (c) KPMG shall not be entitled to reimbursement by the Debtors for any fees, disbursements and other charges of KPMG's counsel other than those incurred in connection with a request of KPMG for payment of indemnity.

8. Before implementing any increases in KPMG's rates for any individual retained by KPMG and providing services in these cases, KPMG shall file a supplemental affidavit with this Court and provide at least 10 business days' notice to the Debtors, the Committee, and the United States Trustee. The supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors and the Committee have consented to the rate increases. All parties in interest retain all rights to object to any rate increase on all grounds including the reasonableness standard provided for in section 330 of the Bankruptcy Code.

9. During the pendency of the Chapter 11 Cases, this Court retains exclusive jurisdiction with respect to any matters, claims, rights or disputes arising out of and/or pertaining to KPMG's engagement and the implementation of this Order until such jurisdiction is relinquished.

10. KPMG shall (i) to the extent that KPMG uses the services of independent contractors, subcontractors, or employees of foreign or domestic affiliates or subsidiaries (collectively, the "Contractors") in these cases, KPMG shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same

conflict checks as required for KPMG, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

11. The Debtors and the Committee shall comply with the notice requirement set forth in paragraph 4(c) of KPMG's Standard Terms and Conditions for Advisory and Tax Services (the "Standard Terms and Conditions"), including providing the written notice required prior to disseminating or advancing any of KPMG's advice, recommendations, information, or work product to third parties.

12. During the pendency of these Chapter 11 Cases, paragraph 6 of the Standard Terms and Conditions is deleted.

13. Any Bankruptcy Rule (including but not limited to Bankruptcy Rule 6004(h)) or Local Rule that might otherwise delay the effectiveness of this Order is hereby waived, for cause, and the terms and conditions of this Order shall be effective and enforceable immediately upon its entry.

14. The Debtors, the Committee, and KPMG are authorized to take all such actions as are necessary and appropriate to implement the terms of this Order.

Dated: February 24, 2020
White Plains, New York

/s/Robert D. Drain

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 6

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

:
: Chapter 11
:
: Case No. 19-23649 (RDD)
:
: (Jointly Administered)
:

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, Howard Steinberg, certify as follows:

1. I am a Partner of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated February 24, 2020, KPMG was retained as tax consultant for the above-captioned debtors and debtors in possession (the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee”).
3. I submit this certification in conjunction with KPMG’s Fourth Joint Interim Fee Application, dated March 10, 2021 (the “Joint Application”), for Interim Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period from October 1, 2020 through January 31, 2021 (the “Compensation Period”).
4. I am the professional designated by KPMG with the responsibility for KPMG’s compliance in these cases with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the “Amended Guidelines”).

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

5. I have read KPMG's Joint Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the Joint Application: (i) the fees sought in the Joint Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix) (the "UST Guidelines") and together with the Amended Guidelines the "Guidelines"); (ii) the fees sought are billed at rates in accordance with those customarily charged by KPMG and generally accepted by KPMG's clients for the types of services rendered to the Debtors and (iii) in providing a reimbursable disbursement, KPMG does not make a profit on the service, whether the service is performed by KPMG in-house or through a third party.

6. A copy of the Joint Application is being provided to the United States Trustee, any official statutory committees appointed in these cases and the Debtors, contemporaneously with the filing hereof.

7. To the extent that the Joint Application is not in compliance with the Guidelines, KPMG requests a waiver of any such requirements.

[Remainder of page left intentionally blank]

Dated: March 10, 2021

/s/ Howard Steinberg

Howard Steinberg
Partner, KPMG LLP
1350 Avenue of the Americas
New York, New York 10019
212 872 6562